

NEVADA STATE BOARD
of
DENTAL EXAMINERS



**Budget & Finance Committee Board
Teleconference Meeting**

Tuesday, June 23, 2020

5:30 p.m.

PUBLIC BOOK

**RFP for Bookkeeping
&
Forensic Services**

Frank DiMaggio

From: Frank DiMaggio
Sent: Monday, May 18, 2020 12:25 PM
To: larry@llbcpa.com
Subject: Consultation for Accounting Services

Greetings:

My name is Frank DiMaggio and I am the Executive Director for the Nevada State Board of Dental Examiners. I am reaching out to you on behalf of the Board who is seeking bookkeeping and accounting services. The Board is seeking an independent contractor to provide monthly reconciliation of the Board's accounts, preparation of financial reports, posting to QuickBooks and oversee payroll reports. Please be advised, this may not be a complete list of services the Board may require. The Board of Dental Examiners has expressed interest in finding a company that has experience with other state boards. The Board is also seeking some forensic accounting services as well.

Should you be interested in providing bookkeeping and accounting services to our Board, please submit a proposal to include, but not limited to, a curriculum vitae, list of services your firm offers, hourly compensation rate and two references. You may email the proposal to me or send by mail to:

Frank DiMaggio
Nevada State Board of Dental Examiners
6010 S Rainbow Blvd Ste A-1
Las Vegas, NV 89118

I thank you for your time. If you have any questions, feel free to contact me at (702) 486-7048.

Regards,

Frank DiMaggio
Executive Director
Nevada State Board of Dental Examiners
6010 S Rainbow Blvd., Suite A-1
Las Vegas, NV 89118
Office Number (702) 486-7044
Direct Line (702) 486-7048
Fax (702) 486-7046

CPA - BOOKKEEPERS

Berkley & Berkley, CPAs

BERKLEY & BERKLEY CPAs, LLC
CERTIFIED PUBLIC ACCOUNTANTS



January 27, 2020

Ms. Candice Stratton
Mr. Rigo Morales
Nevada State Board of Dental Examiners
6010 S. Rainbow Blvd-Bldg A- Suite #1
Las Vegas, Nevada 89193

Re: Accounting and Business Consulting Services

Dear Ms. Stratton & Mr. Morales,

This will confirm our understanding of the arrangements made with you for the services we will provide the Nevada State Board of Dental Examiners, until cancelled in writing by either party. These services are enumerated below.

OBJECTIVES

- 1) Quickbooks Accounting - to provide accurate and timely information
 - a) Monthly
 - i) Bank and credit card reconciliations
 - ii) Payroll recording and gross up from ADP reports
 - iii) Internal Financial Statements including Balance Sheet and Profit and Loss Statement
 - iv) Training
 - v) Other as requested and mutually agreed upon
 - b) Annual
 - i) 1099 preparation and filing
 - ii) Journal entries to record CPA audit adjustments so Quickbooks matches the audit
- 2) Budgeting assistance
 - a) Operating for revenues and expenses
 - b) Capital for Equipment additions
 - c) Budget entry in Quickbooks
 - d) Monitor actual results to budget
- 3) Board Meeting support including attending the meeting if requested



PROAmerica Counts on CPAs

2984 E. Russell Road
Las Vegas, Nevada 89120

PHONE (702) 478-6888
FAX (702) 740-4627
E-MAIL kberkley@berkleycpa.com
WEB SITE <http://www.berkleycpa.com>

Accounting Services

This assignment will be billed initially based on actual time incurred, at the following rates. We will always use staff as appropriate to complete the assignments in the most efficient and economical manner.

- a) Partner \$ [redacted] per hour
- b) Staff Accountant \$ [redacted] per hour
- c) Admin \$ [redacted] per hour

The Company will be responsible for all out-of-pocket expenses we incur relating to our agreement. Our billings will be submitted semi monthly as the work progresses and are payable upon receipt. After 15 days of non-payment of an invoice the invoice will accrue interest at a rate of 2.0 percent per month (or Nevada's highest statute rate) compounded daily. If for any reason the account is turned over to an attorney or collection agency for collection, you will bear all cost for collection. The undersigned agrees to be personally liable for any amounts owed by the Company or its affiliates.

If bills are not paid within 15 days of issuance, Berkley & Berkley CPAs, LLC will not be responsible for timely preparation or filings of any documents the Firm has been engaged to complete.

The Firm's maximum liability relating to services rendered under this agreement (regardless of form of action, whether in contract, negligence or otherwise) shall be limited to the charges paid to the Firm for the portion of its services or work products giving rise to liability. In no event shall Berkley & Berkley CPAs, LLC or its personnel, be liable for consequential, special, incidental or punitive loss, damage or expenses (including without limitation, lost profits, opportunity costs, etc.), even if it has been advised of their possible existence.

The Companies, its affiliates, and its owners shall indemnify and hold harmless Kent A. Berkley, CPA and Judith B. Berkley, CPA and its personnel from and against any claims, liabilities, costs and expenses (including, without limitation, attorney's fees and the time of the Firm's personnel involvement) brought against, paid or incurred by Kent A. Berkley, CPA or Judith B. Berkley, CPA, at any time and in any way arising out of or relating to the Firm's services under this agreement, except to the extent finally determined to have resulted from the gross negligence or willful misconduct of Kent A. Berkley, CPA or Judith B. Berkley, CPA, or its personnel.

The laws of the State of Nevada will govern this agreement. The three previous provisions shall survive the termination of this agreement.

Sincerely,



Kent A. Berkley, CPA
Berkley & Berkley CPAs, LLC

UNDERSTOOD AND AGREED:

Date
Executive Director

Carol Woods dba Numbers, Inc.



April 23, 2020

Candice Stratton
Interim Executive Director
Nevada State Board of Dental Examiners
6010 S Rainbow Blvd Ste A-1
Las Vegas, NV 89118

Dear Candice,

It was nice speaking with you today! As discussed, here is a proposal for services for the Dental Board.

Capabilities:

Our available services include the following:

- Bookkeeping, including data entry, generation of customer invoices, bank reconciliations
- Financial review and reconciliation, including reconciliation of all balance sheet accounts and review / trend analysis of profit and loss information
- Financial reporting, including review of entered information, development of custom reporting packages, and production of monthly reports
- Excel modeling, including budgets, revenue calculations and commission calculations
- Audit support and coordination, and preparation of audit backup reconciliation schedules
- Payroll services, including calculation of payroll, deposit of payroll taxes, issuance of pay records, calculation of PERS / PEBP / deferred compensation, quarterly and annual report submission including W-2s
- Automation of financial information into / out of financial systems
- Development and documentation of processes and training of staff

Qualifications:

Work would be performed by Carol Woods; a resume and CV are attached.

Numbers Inc. is currently contracted with several Nevada licensing boards: Physical Therapy, Occupational Therapy, Speech & Hearing, Funeral, Podiatry and Athletic Trainers.

Brief summary of Ms. Woods background:

- Educational qualifications include a MBA / Finance and the Certified Management Accountant exam.
- Work experience includes industry (primarily telecom) and Big 5 consulting (KPMG Consulting / Bearing Point).
- Consulting experience through Numbers Inc. for the last 20 years. Clients include telecoms, mid-size non profits, and Nevada state licensing boards.
- Teaching experience at the college level, for Finance, Business and Accounting.

References:

- Charles Harvey, Executive Director, Physical Therapy Board. [REDACTED]
- Loretta Ponton, Executive Director, Occupational Therapy Board. [REDACTED]





Ongoing Services Proposal:

We generally provide financial review and payroll services on a flat monthly rate basis. This eliminates surprises on both sides! I propose the following options for your consideration:

Financial reporting services for the Dental Board, to include:

- Monthly bank reconciliation
- Monthly review of financial information
- Adjustments and journal entries as needed to make sure the financials correctly reflect the financial situation of the entity (primarily to adjust current vs. deferred income)
- Monthly financial reports – to include a Budget vs. Actual report and a Balance Sheet
- Monthly recap of financial status for board meeting (to be provided either in writing or via electronic service such as Skype or Zoom)
- Tracking of vacation usage and balances by employee
- Annual development of a budget for review and approval, and loading of the approved budget into QuickBooks
- Audit reconciliations and support as needed

Pricing for the above services would be \$550/month, paid quarterly and due by the end of the first month of the quarter.

Optional: Payroll services are available through our in-house payroll system.

- Calculation of payroll based on timesheet information, email of paystubs and pay via direct deposits
- Submission of payroll tax deposits to the IRS
- Quarterly payroll tax reports electronically filed with the IRS and any appropriate Nevada state agencies
- Calculation of other payroll items as needed, including termination checks and pay raises
- Year-end W-2s for all employees

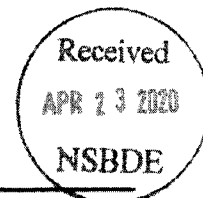
Pricing for the above services would be \$200/month, paid quarterly and due by the end of the first month of the quarter. If additional payroll deductions and related reporting is needed – such as for PERS, PEBP, deferred compensation plans, etc the pricing would need to be adjusted.

Project to Bring Financial Information Current:

Reconciliations and reports were last completed for October 2019, so information needs to be brought current for the period November 2019 through March 2020, to include:

- Monthly bank reconciliation
- Monthly review of financial information
- Adjustments and journal entries as needed to make sure the financials correctly reflect the financial situation of the entity (primarily to adjust current vs. deferred income)
- Monthly financial reports – to include a Profit & Loss Statement and a Balance Sheet

Pricing for the above services would be a fixed fee of \$2,000.





Contract Terms:

These services will be invoiced quarterly in advance, and will be due and payable within 30 days. The work will be performed by staff of Numbers, Inc., and we will be responsible for ensuring satisfactory performance.

Travel time outside of the Reno area is charged at one-half the normal hourly rate. You will also be billed for larger than normal out-of-pocket costs, including photocopies and printing, overnight delivery, travel, filing fees, etc. We do not currently anticipate these charges and will ask for authorization before incurring any expenses.

From time to time our rates may be changed; you will receive notice and the opportunity to discontinue our services; to the extent you continue, you agree that this agreement will be deemed amended to include any adjustment in our rates.

This agreement may be cancelled at any time with 30 days notice.

Numbers, Inc. and all of its employees, consultants and contractors agree to keep your information and data confidential and disclose it only to those persons and entities necessary to completion of the project. We will sign your form of Nondisclosure Agreement and follow your policies concerning the marking, preservation and copying of documents as you specify.

Any products and processes resulting from our services will remain the property of Numbers, Inc. until completion of your project and payment in full, at which time it shall be delivered to you, including any nonexclusive licenses required for its utilization. Numbers, Inc. shall be entitled to utilize the "generic" programs and processes developed in connection with services to other clients.

Any dispute with respect to the terms of this agreement and fees shall be subject to binding arbitration under the then current Commercial Arbitration Rules of the American Arbitration Association in San Francisco, California. The losing party agrees to pay the prevailing party all costs and expenses in connection with any arbitration or lawsuit under this agreement, including reasonable attorneys' fees.

In the case of any claim, Numbers, Inc.'s liability shall be limited to the total consideration paid to it under this agreement.

You are responsible for providing complete and accurate information to Numbers, Inc.. Numbers, Inc. will develop the work products described earlier in this document by compilation of information received and makes no representation that all information has been provided or that information provided is accurate.

Finally, you understand and agree that we reserve the right to withdraw from the project in the event a dispute or conflict arises. Should that occur, we will provide you with adequate notice and effort to the point of withdrawal so as not to adversely affect your operations.

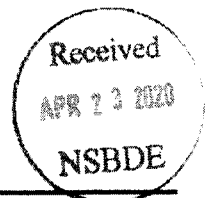
If this meets with your satisfaction, please sign below and return to my attention.

Thanks, and I look forward to working with you!

Sincerely,

A handwritten signature in cursive script that reads "Carol Woods".

Carol Woods, President





ACCEPTED AND AGREED:

Monthly Services

Payroll Services

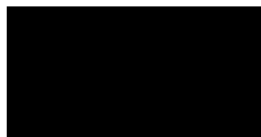
Project to Bring Records Current

(Name and Title)

(Date)



CAROL WOODS



SUMMARY

30+ years of rapidly increasing responsibility in corporate financial management. Consulting experience with KPMG Consulting (now BearingPoint). Industry experience including high-growth communications companies, defense, professional services, and not-for-profit. Broad range of experience, including extensive financial modeling, accounting standards and processes, process development and improvement, and systems implementations. Ability to manage significant projects to time and budget requirements while maintaining ongoing daily operations. Previous span of control of 5 field offices and 15 staff. M.B.A. in Finance and teaching experience with Ashford University, the University of Phoenix and U.C. Berkeley Extension.

WORK EXPERIENCE

Numbers Inc., August 2000 to present.

* Self-Employed Consultant / Controller and Director of Finance

Major Accomplishments

- * Provided accounting and financial management for mid-size non-profit housing estate provider (\$10M annual budget). Projects included development and implementation of accounting standards / procedures, audit coordination, development of reporting package, installation of new property management system, and ongoing financial oversight.
- * Developed specialized financial models, including budgeting models, reporting packages, and financial projections for various companies, generally in the range of \$5M to \$10M per year in revenues.
- * Develop methods and procedures for managing large amounts of data, including calculation of revenue and commissions for a telecom company by pulling data from their billing system.
- * Automation of financial systems and reporting processes, to improve the timeliness and accuracy of financial information.
- * Evaluated companies on quality of their financial management processes and procedures and assisted them in improving their systems, procedures and operations.

KPMG Consulting (now BearingPoint), January 1999 to August 2000. KPMG is one of the world's largest consulting firms.

* Manager

* Senior Consultant.

Projects included business process evaluation and improvement and project management.

Major Accomplishments

- * Lead / facilitated KPMG and client resource teams to develop and improve business processes in support of large billing / customer management system implementations and revenue assurance efforts.
- * Project managed Y2K compliance efforts for a division of an international communications company to meet time, budget, and client expectations.

VERIO, April 1997 to January 1999. Verio is one of the world's largest internet service providers, and sells internet connectivity and web hosting / development to business customers. It is currently owned by NTT.

* **Director of Marketing.** Responsible for marketing strategy, marketing communications, market research, and product development activities for Northern California; later expanded to focus on marketing communications for California, Arizona and Nevada. Required creation of marketing function, including development of strategy and hiring of staff.

Major Accomplishments

- * Created marketing function, including strategy, implementation plan, and hiring of staff.
- * Implemented ROI tracking for all marketing programs and projects.
- * Improved lead generation response rates while reducing marketing cost per lead payback from 6 months to less than 1 month through improved and integrated communications activities.
- * Developed and implemented focused customer communication and upgrade programs. The customer upgrade program had a payback of .25 months.
- * Developed incentive and training programs which increased hardware revenue 47% in one quarter.



THE 4TH NETWORK, July 1996 to April 1997. The 4th Network is a software developer providing internet access and entertainment systems to the hotel industry.

* **Manager of Business Operations Analysis.** Responsible for development of processes for nationwide systems deployment. Interim management of financial functions.

Major Accomplishments

- * Developed financial models, including planning and profitability models.
- * Developed all accounting procedures, managed accounting and tax processes, and audit coordination.

NEXTEL COMMUNICATIONS, January 1993 to July 1996. Nextel is a nationwide wireless telecommunications company. It is traded on NASDAQ as "CALL".

- * **Senior Financial Planning and Analysis Manager.** Responsible for planning and analysis of corporation-wide capital expenditures (\$260 million in 1996) and all corporate departments. Supervise staff of 2. Reported to Corporate level V.P.
- * **Project Business Manager.** Responsible for financial leadership for 5 field offices deploying \$80 to \$100 million in assets each. Developed processes, procedures, standards and reporting methods for all wireless system deployments nationwide. Supervise staff of 10 - 15.

Major Accomplishments

- * Provided financial leadership and direction for multiple field offices each deploying \$80 to \$100 million in assets. Developed and implemented management processes and procedures used nationwide.
- * Developed models used to evaluation major business decisions, including business cases, major asset purchases, and key vendor selections.
- * Managed planning process, including design, development and rollout of budget models used nationwide, review / consolidation of submissions, and preparation of plans for new markets.
- * Developed field office accounting and control procedures, and managed field office month end accounting and reporting processes.

McCAW COMMUNICATIONS d.b.a. **CELLULAR ONE**, September 1989 to January 1993. Cellular One (now AT&T Wireless) provides cellular phone service throughout the U.S.

AEROJET, September 1987 to September 1989. Aerojet is a defense and space contractor for various government agencies.

OTHER EXPERIENCE

Associate Faculty, Forbes School of Business, Ashford University, January 2013 to present.

School of Business Instructor, University of Phoenix - Northern Nevada Campus, January 2012 to December 2015.

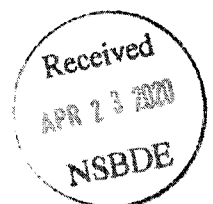
Corporate Finance Instructor, U.C. Berkeley Extension, January 1997 to January 1999.

EDUCATION

M. B. A. - Finance, Golden Gate University, May 20, 1989

B. A. Economics, University of California at San Diego, June 1986

Certified Management Accountant





NUMBERS, INC.

BIO OF CAROL WOODS

Carol Woods has 30+ years of financial management experience with a wide variety of industries and companies. Companies range from startup to Fortune 1000. Her background includes: management of accounting and financial operations; project management; business planning (strategy, tactics, financial modeling, and implementation); and process development, implementation, and improvement.

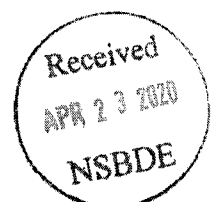
Ms. Woods' experience includes the following:

- Financial management responsibilities with multiple companies, both as an employee and as a consulting CFO / Controller. Responsible for financial management; cash flow analysis; financial systems and standards; coordination with auditors / tax firms / banks / government agencies / boards of directors; human resources; and financial activities including budgets, payroll, inventory, accounting and analysis.
- Startup work for multiple companies, including development of financial models for prospective funders, setup of financial processes and systems, and initial financial operations management.
- Budgeting, financial management and reporting of DoD government contracting activity. Financial management and reporting for contracts with other government agencies including DPH, DHS, and state / local agencies.
- Development of complex financial models (including planning and profitability models), business case models, major asset purchase returns on investments (ROIs), and key vendor selections.
- Development of accounting/control procedures and management of closing, reporting, audit, and tax processes for multiple companies.
- Implementation of accounting systems, including development of chart of accounts, reports, processes, general and sub-ledgers, and journal entry procedures, for multiple companies. System size range from Quick Books / Peachtree to MIP / MAS-90 to Oracle Financials. Also implementation of property management, fixed asset, budgeting and payroll systems.
- Management of planning processes at national and regional levels for large entities, and complete process for small companies. Activities included designing and developing budget models, rollout and training for regional and field personnel, development of operating plans and revenue projections, and preparing business cases for proposed expansions.
- Analysis of existing revenue processes (activation through billing through G/L and collections) to identify weaknesses, quantification of revenue leakages, and development and implementation of processes to prevent future losses.
- Development of business processes to support implementation of new systems, including customer case and billing systems for large telecom entities.

Previous positions held include:

- Manager, KPMG Consulting (now Bearing Point)
- Director of Marketing, Verio (now owned by NTT)
- Senior Manager, Financial Planning & Analysis – Nextel
- Business Manager – Nextel

Ms. Woods holds a B.A. degree from the University of California and an M.B.A. in Finance degree from Golden Gate University. She is also a Certified Management Accountant (CMA).



CLA, LLP

Create Opportunities



June 5, 2020

Proposal to provide outsourced services to:
**Nevada State Board of Dental
Examiners**

CLA (CliftonLarsonAllen, LLP)
10845 Griffith Peak Drive, Suite 550
Las Vegas, NV 89135

Prepared by:

Amber Beason, Principal
Amber.Beason@CLAconnect.com

David Robydek, Principal
David.Robydek@CLAconnect.com



CLAconnect.com

WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING



CLA (CliftonLarsonAllen LLP)
10845 Griffith Peak Drive, Suite 550
Las Vegas, NV 89135
702-933-8200 | fax 702-933-8150
CLAconnect.com

June 5, 2020

Mr. Frank DiMaggio
Executive Director
Nevada State Board of Dental Examiners
6010 S Rainbow Blvd., Suite A-1
Las Vegas, NV 89118

Dear Mr. DiMaggio:

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to share our approach to helping Nevada State Board of Dental Examiners meet its needs for financial accounting services. The enclosed proposal responds to your request for ongoing services.

We are confident our proposal not only addresses your need for financial accounting and human resource services, but also demonstrates our interest in a business relationship, our strong capabilities in serving nonprofit clients, developed during our more than 60-year history of working within this industry. We believe we are the right fit for Nevada State Board of Dental Examiners for the following reasons:

- **Timely Proactive Service** — We have assembled a team familiar with your needs and are experienced within your industry. We can advise you as you transition your operations.
- **Dedicated Team** — We have focused nonprofit outsourcing professionals and other specialized resources that will be available to you.
- **We Can Grow With You** — We serve more than 7,500 nonprofit organizations nationwide and you can rest assured that we will proactively advise you on the latest challenges and opportunities facing your organization.

We are eager to provide additional services for you and would welcome the chance to further discuss our services with you. If you have any questions about our proposal, please do not hesitate to contact me via the information noted below.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in black ink, appearing to read 'Amber Beason'.

Amber Beason
Principal
Amber.Beason@claconnect.com

A handwritten signature in black ink, appearing to read 'David Robydek'.

David Robydek, CPA
Principal
David.Robydek@CLAconnect.com



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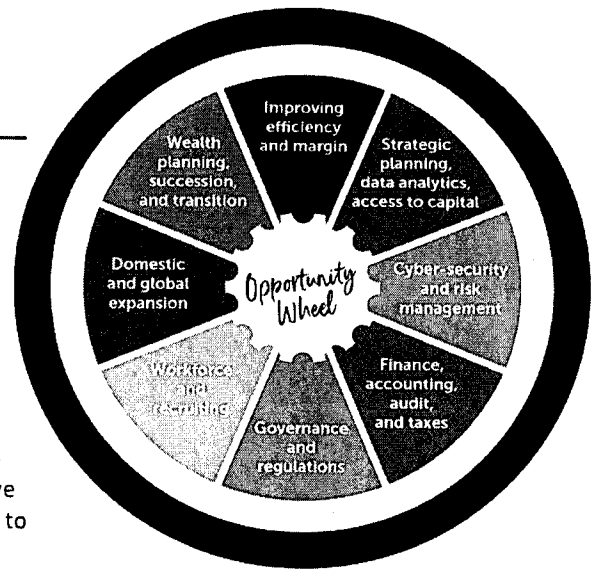


Achieve more than you believed possible.

Why CLA?

With CLA by your side, you can find everything you need one firm. We know nonprofits, and we want to know you.

Nonprofit organizations are a dynamic, unique area of accounting, and require constant attention and monitoring. Our knowledge of your industry is crucial to offering actionable activities. As a firm with more than 60 years of experience, serving more than 7,500 clients, we possess an exhaustive understanding of your challenges and are able to respond promptly and effectively to help meet them.



CLA has helped nonprofits at all lifecycle stages—from feasibility study or idea, through growth, maturity, decline, and turnaround. We serve our clients with quality and integrity and meet their needs through a primary advisor relationship. We stress open communication, efficiency, and a relationship grounded in fairness and trust as your accountants, consultants, and advisors.

Serving Nonprofit Organizations is a Focus at CLA

More than 50 principals

Approximately 2,000 professionals

Spend their time serving nonprofit organizations

Providing audit, tax, accounting, and consulting services to more than 7,500* nonprofit organizations nationwide

2,000+ membership associations

800+ foundations

1,000+ diverse religious organizations

900+ social service agencies

500+ private and independent schools

In addition to traditional accounting and audit services, we provide a wide range of services to nonprofits including:

- Operational, organizational, and financial performance improvements
- Strategic, business, and capital planning
- Accounting system implementation
- Reserve policy development
- Human resource assessments and services
- Payroll services
- Tax and compliance



Outsourcing Overview

CLA can help improve your operations and decision making ability without hiring additional staff. Our capabilities, industry knowledge, and flexibility allow you to be nimble as the operational environment changes.

CLA ties your financial and accounting operations together with industry insight.

We can help make your life easier and your organization stronger. The power of technology combined with the power of CLA's industry experience will drive results to help you focus on serving your mission.



Execution

CLA helps you plan and assess accounting functions, pay applications, financial reporting, choosing the right technology, and hiring the right staff.

- Technology/software selection
- Accounts payable
- Accounts receivable
- Pledges/grants
- Monthly close
- Account reconciliation
- Audit and tax liaison
- Loan covenant reporting
- Fixed asset accounting

Analysis

CLA helps with reporting and metrics that will allow you to spend more time managing your nonprofit through weekly dashboards that allow you to quickly see the critical numbers allowing you to make better decisions more quickly.

- Dashboards
- Trend and variance analysis
- Forecasting and budgeting
- Fund and program reporting
- Scenario planning
- Detailed analytics

Growth

CLA helps you every step of the way to provide financial and cash flow projections, plan your pipeline, and determine working capital and staffing needs to meet your growth goals.

- Capital/fund raising planning/strategy
- Risk management
- Project management
- Governance advisory
- Board meetings
- Contract review
- Strategic planning
- M&A assistance
- Leadership succession
- Human Resources Assessment



CLA's Forensic Services Practice

Today, more than ever before, the odds are high that some form of fraud or misconduct will surface in your organization. Although most frauds start small, they grow over time and can lead to catastrophic consequences. Your proactive approach in requesting a forensic accounting communicates that you are thinking of the well-being of APA – Las Vegas, and CLA's forensic services practice is here to help. Our forensic services practice focuses on identifying potential areas of fraud and other misconduct, and providing recommendations to organizations that, when implemented, will mitigate fraud risks faced by our clients.

Our forensic accountants have extensive experience working directly with management, boards of directors, audit committees, counsel, regulatory agencies, and other stakeholders at every stage of an engagement. Providing a range of services, from confidential internal inquiries to expert witness testimony, our forensic accountants act as advisors who uphold the highest standards of accuracy and confidentiality.

The forensic accounting services we provide generally involve the application of specialized knowledge and investigative skills our CPAs and professionals possess. We collect, analyze and interpret data and communicate our findings to management and boards of trustees, as needed or requested. Whether our clients' needs are reactive or proactive in nature, our team of highly credentialed professionals reports the results of our work objectively. Our team possesses extensive experience in forensic accounting, litigation support services, regulatory compliance, and the use of forensic technology.

Throughout the forensic accounting engagement, we use the most cutting edge data analysis technology and incorporate the knowledge and experience of trained investigators to identify red flags and anomalies across all types of financial and non-financial information that are indicative of fraud or other misconduct. Through our use of forensic data analysis, we are able to identify transactions related to potential inappropriate expenditures and activity. Once the relevant information and data is gathered and analyzed, the results aim to support the underlying efforts of the forensic accounting. Our forensic professionals will assist you in defining your objectives in the most efficient and effective approach possible.

Forensic Data Analysis

We use the most cutting edge forensic data analysis technology and incorporate the knowledge and experience of trained and credentialed forensic accounting specialists to identify fraud red flags and anomalies across all types of financial and non-financial information. CLA's data analytics methodology helps analyze data to find potential issues of fraud and other types of misconduct, and includes the following benefits:

- Can be used in the prevention, detection, or response to fraud or other misconduct;
- Built-in investigative functionality including powerful, fraud-related specific queries and a self-documenting audit trail;
- 100 percent data coverage, which means that forensic data analysis can be performed on entire populations, and not just samples;
- Unparalleled data access allows us to access and analyze data from virtually any computing environment; and
- More precise conclusions that help reduce the need to extrapolate information from errors — a common issue when manually auditing data.



Our methodology helps us identify anomalies and red flags that are indicative of fraud and other types of misconduct. We will:

- Acquire and normalize relevant electronic data;
- Run custom analytics and compare results against trends;
- Graphically view trends in data to decipher between false positives, errors, or possible misappropriations;
- Test high-risk items to verify appropriate or inappropriate transactions;
- Review inappropriate activity and supporting documentation to prove the transactions; and
- Provide you with models and protocols to demonstrate indications of fraud and to prevent future fraud.

Our technological resources go beyond the analysis stage and into the presentation stage where we are able to distill massive amounts of data and complex tracing exercises into clear and concise demonstratives ready for inclusion in written or oral reports.

Experience Assessing Risk and Operating Efficiency

CLA is a leader in providing business risk and other consulting services including internal control reviews to nonprofit organizations, private and independent schools, and charter schools. We are thoroughly capable of providing high-quality consulting services and technical expertise to you and we believe our proposed team will meet the needs and requirements you are seeking. In addition to identifying abnormal or inappropriate activity, we believe that a comprehensive business function review will yield substantial information for management and is a valuable tool in identifying areas that can be strengthened. Effective services performed by our team can also provide:

- An objective look at your policies and procedures;
- Valuable suggestions for improvements in your financial, operational and compliance operations;
- Protection for current and future resources through improved internal controls; and
- A deterrent to embezzlement and other fraudulent activities.



Scope of Services

Finance and accounting services

CLA proposes to perform the following services for the entity. Outsourced monthly accounting services including payroll services, if necessary, and annual tax preparation services.

Ongoing normal accounting services:

- Outsourced accounting functions
 - Process accounts payable
 - Prepare grant invoices and reporting
 - Process license and fee billing and accounts receivable
 - Process payroll
 - Reconcile certain accounts monthly and prepare journal entries (ex. bank reconciliation)
 - Production of monthly financial statements
 - Analyze financial statements and present to management/board as requested
 - Provide budgeting and forecasting services as needed
 - Document accounting processes and procedures
 - Gather information necessary to prepare the organization's annual tax return
 - Provide support on regulatory filings including:
 - Lobbying
 - Payroll
 - Sales Tax
 - Unrelated Business Income Tax
 - Annual 1099 Preparation



Professional Fees

Our fees are based on the scope assumptions described above, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines. We operate under the philosophy of open and direct communication regarding billing. We are happy to work with you to identify opportunities to amend the approach or structure of the engagement to better meet your needs and budget.

Professional Services – Accounting	Standard Hourly Fee
Senior Accountant/Associate	[REDACTED]
Forensic Senior Associate	[REDACTED]
Assistant Controller	[REDACTED]
Forensic Project Manager	[REDACTED]
Controller	[REDACTED]
Forensic Principal/Signing Director	[REDACTED]
Principal	[REDACTED]



Engagement Team Experience

We bring a strong sense of integrity and professionalism to our practice and a sense of pride in both our work and our firm. We will emphasize teamwork and communication—an approach that will help you find practical strategies to handle your business problems.

The most important resource any business has is people — the right people.

Roles and responsibilities

An experienced engagement team will be aligned to provide the most value to your organization. Each team member will be well versed in accounting standards for nonprofit organizations.

Engagement Team	Title	Role	Years' Experience
Amber Beason	Principal	Local Relationship Principal	14+
David Robydek	Principal	Nonprofit Outsourcing Principal	13+
Kelsey Vastaas	Principal	Nonprofit Outsourcing Market Leader	13+
Jennifer Dominguez	Signing Director	Forensic Services	17+



References

Minnesota Board of Psychology

Contact Name and Title Sam Sands, Executive Director

Phone | Email

Services

Financial trending and analysis services, as well as board financial training

Las Vegas Metropolitan Police Department Foundation

Contact Name and Title Flor Bernal, Director of Finance and Operations

Phone | Email

Services

General ledger system implementation, accounting outsourcing



Appendix

Engagement team biographies



Amber Beason, CPA, MSA, CGMA

CLA (CliftonLarsonAllen LLP)

Principal
Las Vegas, NV

Phone [REDACTED]
Amber.Beason@CLAconnect.com



Profile

Amber is a principal in CLA's Real Estate industry group and Office Tax Leader for the CLA Las Vegas office. She has been in public accounting more than 14 years and specializes in tax planning for privately held-businesses involved in real estate development, investment, and construction. She also specializes in high net-worth individuals. She is responsible for all aspects of client service and engagement management including income tax compliance, income tax planning, strategic planning, and management consulting.

Amber is a CLA tax instructor for several of the continuing education programs within CLA.

Education and professional involvement

- Bachelor of science in accounting from the University of Nevada, Las Vegas
- Master of science in accountancy from the University of Nevada, Las Vegas
- Certified Public Accountant in the state of Nevada
- Chartered Global Management Accountant (CGMA)
- American Institute of Certified Public Accountants (AICPA), Member
- Nevada Society of Certified Public Accountants (NVCPA), Member
- NAIOP – Southern Nevada, Member

Civic organizations

- Vegas Chamber - Leadership Las Vegas Alumni
- Prior Leadership roles for the Nevada Society of CPA's – Las Vegas Chapter
- Mountain Ridge Little League – Division Representative



Create Opportunities

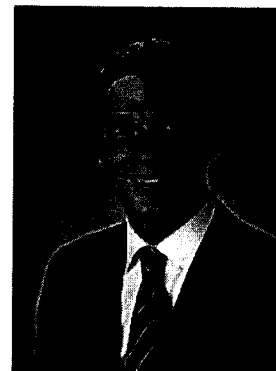
David Robydek, MBA, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Los Angeles, CA

Profile

David is a principal with more than 13 years of experience. He is a dedicated nonprofit industry professional, with experience serving public institutions, private colleges and universities, associations, supporting foundations, and other educational institutions.



David has extensive experience in auditing various federally assisted programs awarded by the Department of Education, National Science Foundation, National Institutes of Health, Department of Health and Human Services, and several other funding agencies.

Technical experience

- Private colleges and universities
- Associations
- Special districts
- Non-commercial radio and television
- Uniform Guidance related compliance requirements
- Research and Development
- Foundations
- Religious organizations
- Independent schools
- Nonprofit acquisitions
- Implementation of financial accounting standards
- Charitable gifts and donor issues, endowments

Education/professional involvement

- Bachelor in accounting – University of Wisconsin
- Master's in business administration – University of Wisconsin
- Certified Public Accountant, California

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WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Create Opportunities

Kelsey Vatsaas, CPA, MBA

CLA (CliftonLarsonAllen LLP)

Principal
Minneapolis, Minnesota


kelsey.vatsaas@CLAconnect.com



Profile

Kelsey is a principal in CLA's public sector group. She assists nonprofits and state and local governments across the country in strategic and business planning, organizational assessments, operational efficiency, financial reporting, and governance evaluations. Kelsey leads the firm's practice providing assessments of clients' financial operations and provides quality review and oversight for many of those projects nationwide.

Technical experience

Kelsey's experience includes planning, project managing and executing projects including:

- Helping nonprofits think about and plan for their strategic and financial futures.
- Conducting assessments of organizations and identifying opportunities to redesign future strategies and/or operations.
- Improving clarity and accuracy of financial reporting to better inform board and managerial decisions
- Reorganizing finance and operational departments for increased productivity, autonomy, and efficiency
- Providing market research and proven practices to challenge the status quo and revitalize nonprofit operations
- Performing financial analysis and benchmarking to highlight or support key issues and trending concerns.

Education and professional involvement

- Masters of business administration from the University of St. Thomas, Minneapolis, Minnesota
- Bachelors of science in accounting from Northwest Missouri State University, Maryville, Missouri
- Certified Public Accountant
- American Institute of Certified Public Accountants

Civic involvement

- Finance Committee Member and former Board member and Treasurer – Clare Housing
- Former Board Member and Secretary; Current Volunteer – Cradle of Hope
- Parishioner and Volunteer; Basilica of St. Mary

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WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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Jenny Dominguez, CPA/CFF, CFE

CLA (CliftonLarsonAllen LLP)

Signing Director
Los Angeles, CA

Phone () [REDACTED]
Jenny.Dominguez@CLAconnect.com



Profile

Jenny is a signing director in CLA's forensic services practice and has more than 17 years of experience conducting complex forensic accounting and fraud investigation projects. Jenny is also experienced in conducting fraud risk assessments, internal control reviews, litigation support, and anti-fraud and ethics training. She has serviced clients in many industries, including education, state and local government, nonprofit, employee benefit plans, health care, construction, manufacturing, and other for profit entities. Jenny has investigated numerous allegations of conflict of interest, employee embezzlement schemes and other asset misappropriation, and deficient financial disclosures.

Technical experience

- Fraud investigations
- Litigation support – civil and criminal
- Fidelity and insurance claims
- Data analytics
- Forensic accounting examinations and analysis
- Internal control reviews
- Conflict of interest investigations
- Bond program reviews and investigations
- Contract and vendor fraud
- Anti-fraud and ethics training

Education and professional involvement

- Bachelor of science in business administration with an emphasis in accounting from California State Polytechnic University, Pomona
- Certified Public Accountant in the states of California and Hawai'i
- Certified Fraud Examiner
- Certified in Financial Forensics
- American Institute of Certified Public Accountants (AICPA), member
- Association of Certified Fraud Examiners (ACFE), member
- California Society of Certified Public Accountants (CalCPA), member
- Inland Empire Chapter of the Association of Certified Fraud Examiners, Secretary

Speaking engagements

- March 2019 – OCACFE – "Embezzlement: Case Studies in Employee Theft and Dishonesty"
- October 2018 – CCIA Fall Conference – "How to Protect Your College: Current Cases on Financial Aid Fraud and Student Data Compromise"



- July 2018 – NACUBO Annual Meeting – “How to Catch a Thief: Current Fraud Trends and Tips for Detection”
- February 2018 – California Counties Audit Manager Committee Training – “Anti-Fraud and Data Analytics”
- March 2017 — IIA / ISACA / ACFE Spring Fraud Conference — “Fraud in the Education World”
- January 2012 – CASBO Eastern Section Winter Synergy – “Fraud: Are Your Internal Controls Under Control?”
- October 2011 – CCIA 2011 Fall Conference – “Occupational Fraud Schemes & Increasing Fraud Awareness”
- August 2011 – CalCPA Inland Empire, La Verne Discussion Group – “Seven Essentials of an Effective Anti-Fraud Program”

In addition, Jenny has conducted several workshops for clients on the topics of anti-fraud and ethics, internal controls, and accounting best practices.

Prior testimony

People v Collins, John Peter, SDSC Case No. CD273020 (April 2018) – Preliminary Hearing: Called to testify by San Diego County District Attorney in the preliminary hearing of the criminal prosecution related to Defendant’s income and other disbursements received from his former employer, Poway Unified School District. Performed analysis of financial records in relation to Defendant’s various employment contracts with the school district. Identified and quantified areas of overpayment to Defendant. Testified to the analysis and calculations performed. Matter was settled at the conclusion of the preliminary hearing.

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Larry L. Bertsch CPA

Frank DiMaggio

From: Larry Bertsch <[REDACTED]>
Sent: Saturday, May 23, 2020 9:26 AM
To: Frank DiMaggio
Subject: RE: Consultation for Accounting Services
Attachments: RESUME - Experience - 2019.doc; PROFESSIONAL ASSIGNMENTS - 2019.doc; Rates.doc

Frank DiMaggio,

Thank you for giving us the opportunity to be considered in your decision for Professional Financial Services. Our Firm has many clients where we perform monthly accounting services, reconciling accounts, and the preparation on monthly Financial Statements. We are Certified in Quick Books.

We are currently have a Nevada State Board as a client of our firm and do understand the reporting requirements. Our introduction to that client was due to Malfeasance of the Executive Director misappropriations of funds.

Our firm is ordered by the Court to perform Forensic Accounting Services since a partner is Certified in Financial Forensics (CFF)

.Our references are as follows;

1. Irene Voo, MD, 6970 S. Cimarron Rd. #200, Las Vegas, Nevada 89113 ----
Phone; [REDACTED]
2. Nevada Board of Oriental Medicine, Merle Lok, Executive Director, 3191 E, Warm Springs Rd., Las Vegas, Nevada 89120 – Telephone [REDACTED] - Email; [REDACTED] (She asked that an email be sent first to set an appointment to talk)

If there are additional question, my Cellular is [REDACTED]

Larry L Bertsch, CPA, CFF

Larry L. Bertsch, CPA and Associates
265 E. Warm Springs #104
Las Vegas, NV 89119
702-471-7223 (Work)
702-471-7225 (Fax)
www.llbcpa.com

DISCLAIMER

Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. If desired, Larry L. Bertsch, CPA & Associates, LLP would be pleased to perform the

Larry L. Bertsch, CPA, CFF, GCMA

Curriculum Vitae

Chapter 7 Bankruptcies

Since 1991 have administered and closed over 8,000 cases

Chapter 11 Trustee

Mountain Diagnostics (Radiology)
Force One (Multi-level Marketing)
ATM Services (Cash Advance)
Ingersoll (Dentist)
Western Linen (Laundry)
John Tobin (Hearing Aids)
Dryifs, Inc. (Construction)
Tom & Maria Lioubas (Double Eagle Casino & Apartment Complex)
Citywide Funding, Inc. (Check Cashing)
Stewart Matthews Wilson (Beauty Shop)
ADAMA (Real Estate Development with 66 LLC's)
Sixth & Gass, LLC (Office Building) (Operate and Protect Company Assets until completion of bankruptcy)
21st Century Technologies (Listed Venture Capital Company) (Liquidation Trustee)
Marlyns, Inc dba Rock- a- Billys (Night Club)
Draft Bars (Dispensary equipment)

Chapter 7 Operating Bankruptcy

Bowman & Sons Printing (Printing)
City Oil Company – City Cutbank (Oil Production)
Citywide Funding, Inc. (Check Cashing)
James Hogan M.D. (Medical Doctor)
Las Vegas Sportspark (Recreation Center)

Special Master (Bankruptcy Court)

Selma Andrews (Determine amount due Citywide Home Loans, Inc.)

Liquidating Trustee (Bankruptcy Court)

21st Century (Investment Company)

Special Assignments (Bankruptcy Court)

Adama Plaza, LLC (Strip Mall), Manager
Rodeo Paradise (Strip Mall), Manager

Receiver (State Court)

Baby Grand dba Maxim Hotel/Casino
Main Street Station (Hotel/Casino)
Wright Company (Oil Distribution)
CBS, Inc (Computer Business Solutions)
Gem Wildrose Partnership (Construction)
Boulder-Sahara Shopping Center
John Hampton (Housing for American Bank of Commerce, Pioneer Citizens, and Sun State Bank)
Magic Cleaners (Partnership Dispute)
Boulevard Hotel (Motel)

Elena Tanasescu (Apartments)
Tigger Experience (Partnership Dispute)
Federal Electric, Inc. (Construction – Ownership Dispute)
Grand Court II (Senior Citizens Residences)
Thomas v. Thomas (Divorce)
Uptown Motel (Motel (30 units)) (Operate and Protect Company Assets until Foreclosure)
Southwest Exchange (1031 Qualified Intermediary) (Embezzlement)
 Qualified Exchange, Inc
 Blackstone Limited, LLC
 International Integrated Industries, LLC
 Sirius Capital, LLC
 Ventana Coast, LLC
 Capital Reef Management, LLC
 Global Aviation Delaware, LLC
 Nexgen Management, LLC
 Trinity Star, LLC
 Nevada Safe Harbor, Inc
 Americade, LLC
 Bianathar, LLC
McAnlis v. Kerr (“Vencenza”) (Dispute in LLC) (Development Property)
Landbridge, LLC (Land Development) (Owner Dispute)
TNA Wireless, LLC (Owner Dispute)
DFA, LLC v. Leo Davenport (Mortgage Broker) (Marshal Company Assets)
 GFD Investments, LLC
 Southwest Financial,
 Tonyoyl, LLC
 D&G Development Group, LLC
 OPM Group, LLC
 Glenn’s Construction Control Services
Landesbank Baden-Württemberg, Bank (“LBBW”) v. FX Luxury Las Vegas I, LLC (Operate 18 acres of
 Real Property located on Las Vegas Strip involving over 90 leases)
Lightning Group Inc v. Charles Weibe (Marshal Asset for Court)
MS Concrete, Inc (Concrete Company) (Collect, Marshal, Liquidate Company Assets)
National Money Service Corp (Pay Day Loan Company) (Owner Dispute)
Providence Village, LLC (Shopping Center) (Operate and Protect Company Assets until Foreclosure)
Seibt Desert Retreat (RV Resort) (Operate and Protect Company Assets until Foreclosure)
Richard Kall et al v. Razorstream, LLC et al (Preparation of Income Tax Returns)
Clark County Credit Union v. TX, LLC (Apartment Complex) (Protect Company Assets until
 Foreclosure)
Branch Banking & Trust v. Ford Family Eastern, LLC (Shopping Center) (Operate and Protect Company
 Assets until Foreclosure)
Branch Banking & Trust v Ford Family LLC @ Stephanie (Shopping Center) (Operate and Protect
 Company Assets until Foreclosure)
Barth v. Stuart (Monitor Assets to collect on confession of Judgment)
Olympic Gardens (Maintain Sexually Oriented Business License)
Albrecht v. Kalinko (Partnership Dispute)
Boulder Dam Credit Union (Foreclosure on Building)
Donut Mania (Partnership Dispute)
Miramar (Ownership Dispute)

National Money (Pay Day Loan Business)
Olympic Gardens (Operate to keep License)
Lucky Dragon (Casino foreclosure and Sale)
Global Pacific Construction (Construction)

Receiver (Family Court)

Carr v. Carr (Monitor Business Assets)
Que v. Que (Finding and administration of Assets)
Kinkead v. Kinkead (Monitor Income and Distribute per Court Order) (Verification of Income)
Peterson v. Peterson (Monitor Income and Distribute per Court Order) (Verification of Income)
Allied Flooring (sales and Installation of Carpet, Tile, and Marble)

Receiver Consultation

Guru Enterprises (Convenience Store)
Motel - North Las Vegas (Sunrise Inn)
Motel - Valley View (Quality Inn)

Special Master (Federal District Court)

Appointed by the Honorable Philip M. Pro, District Judge, United States District of Nevada at the request of the Federal Deposit Insurance Corporation (John Anderson properties including the Maxim Hotel/Casino) (Federal Deposit Insurance Corporation vs. John Anderson and Edith Anderson---CV-S-95-00679-PMP(LRL)).

Appointed by the Honorable Judge Abramson, United States District of Texas, to operate the Maxim Hotel until the foreclosure took place by Mortgage Holder. (800 Rooms)

Special Master (State Court)

Trade Show Specialties (Ownership Dispute)
Blue Moon v LVMB (Dispute between Advertising Agency and Client)
Vion Operations, LLC et al v. (Mob Experience) Jay Bloom, Carolyn Farkis and Companies
Eagle Group Holdings, LLC
Murder, Inc.
The Mafia Collection, LLC
A.D.D. Productions, LLC
Order 66 Entertainment
Eagle Group Productions, LLC
Con X

Special Master (Family Court)

Keeter v. Keeter (Divorce) (Collect, Marshal, Liquidate Personal Assets)
Nelson v. Nelson (Divorce) (Define assets and summarize receipts and disbursements)
Sorenson v. Sorenson (Liquidate two properties and Airplane)
Clark v. Clark (Monitor liquidation of certain assets)

Trustee (Federal District Court)

Appointed by the Honorable Lloyd D. George, District judge, United States District of Nevada, at the request of the Internal Revenue Service (Appointed to oversee the investigation, collection, and

liquidation of assets of Defendant and related entities---United States of America vs. Christensen CR-S-95-074-LDG(LRL)).

Bankruptcy Examinations

Primvest
Valley & ABCO Concrete
Indian Springs Casino (Casino)
Gibraltar Insurance (Insurance)
GMF, Inc. (Auto Dealer)
PPB, Inc. (Pure Pleasure Book)
AR Gaming dba Mahoney's Silver Nugget (Casino)
NES (Nevada Electrical Supply)
Angelo Grouziles
NEC (Electrical Contractor)
Ronald/Corrine Byrd dba Cherokee Construction
ROJAC dba Club Paradise
Odyssey Transportation (Air Transport)
G&A Medical Personnel (Pharmacy Evaluations)
Principle Centered, Inc. (Construction Companies)
Anderson Maintenance (Valuation of Company)
Saxton, Inc. (Real Estate Company)
National Audit Defense Network (NADN) (Tax & Computer program sales)

Bankruptcy Disbursing Agent

Riviera Hotel/Casino
Four Queens
Stratosphere (Executive Compensation) Expert (Bankruptcy Court)
Continental Hotel/Casino (Close the Hotel/Casino)

Consulting

Debbie Reynolds Hotel (Casino/Hotel)
GMF, Inc. (Automobile Dealership)
Bicycle Club (Card Club/Casino)
Maxim Hotel (Management Agreement)
Bourbon Street (Casino/Hotel)
Artisan Hotel & Spa (Hotel) (Consultant for Court Appointed Receiver)
Blue Moon LLC (Hotel) (Consultant for FDIC Receiver)
Community Bancorp (Bank Holding Company) (Consultant for Bankruptcy Trustee)
Silver State Bancorp (Bank Holding Company) (Consultant for Bankruptcy Trustee)
Silver State Helicopters (Helicopter Flight School involving government grants) (Consultant for Bankruptcy Trustee)
Progressive Gaming (Gaming Company) (Tax Issues) (Consultant for Bankruptcy Trustee)
One Cap (Mortgage Broker) (Consultant for Bankruptcy Trustee)
Davis Bowling (Company Transition) (Consultant for Bankruptcy Trustee)
Dave's Detailing (Airplane Detailing) (Analysis of Covenants on Settlement)
Hooters (Bankruptcy Transition)
Dunkin Donuts (Retail – Donuts) (Sale of Las Vegas Properties)

Ely City Council (Steam Train from Kennecott Copper)

Expert Witness

Lindquest v. Stefan (Vegas Cabinets) (92-A-305398-C, State Court)
Southwest Securities dba Marina Hotel/Casino (87-A-255637-C, State Court)
Sutton v. Sutton (Divorce) (Valuation of herd of cattle in a divorce case, Family Court)
Landmark Hotel/Casino BK-85-21113 – (Southern Nevada Federal Court)
Crosslands Mortgage v. Calabrese (95-A-352222-C, State Court)
Marlene Michaels (Partnership Dispute) (BK-93-22242-RCJ, Bankruptcy Court)
Glendonon vs. GMF (Employee Termination Dispute) (Gave deposition but settled)
Metron, Inc. (Shareholder Dispute) (CV-S-03-0756-LDG (RJJ), Federal Court)
Joe v. Joe (Divorce) (Had deposition taken)
Romona Lee's v. Shef Products, Inc. (A-458218-CC-2005, State Court)
Aviation Insurance Services v Leslie C. Dewald (2:06-cv-01461-JCM-LRL), Federal Court
Besdow, LLC (Arbitration) (Valuation of Company)
National Auto, LLC (Arbitration) (Valuation of Company)
AMG v. LIG (Real Estate) (Management Contract)
Sandy Hackett v. Richard Feeney, et al (entertainment) (Partner Dispute)
Creative Light Source, Inc. v Brackin, et al (Lighting Company - Examination of books and records)
Landbridge, LLC (Partnership Dispute)
 Oldman Power, LLC
 Highland Land Development, LLC
Mark Perez v. Greg McCoy et al. (A-13-690077-B, Clark County District Court) (Partner Dispute)
Larry Callahan Trust (Investor Dispute) (Forensic Examination of books and records)
Nevada State Bar (Trust Funds Investigation)
Vegas One Realty (Forensic Examination for Embezzlement)
Lionel Sawyer Collins (Classification and Collection of Accounts Receivable)
Rose – 1031 (Section 1031 Exchange)

Trustee Consultation

Community Bank
Silver State Bank
Silver State Bancorp

Forensic Examinations (Other)

Movado Group, Inc. v. The Jewelers (Forensic Examination for Arbitration)
Daood Sada, v. Sabah Boles (Owner dispute) (Forensic Examination of business books and records)
Michael J. Amador (Asset Location for Law Suit)
Kaercher Campbell Insurance (Insurance Company) (Owner dispute)
FDIC v OHDB, LLC (Motel Property - Examination of books and records)
Trimmer (Personal Assets - Fiduciary Transactions)

Larry L. Bertsch, CPA & Associates
Certified Public Accountants
265 E. Warm Springs, Suite #104
Las Vegas, Nevada 89119

Telephone: 702-471-7223
Fax: 702-471-7225

May 27, 2020

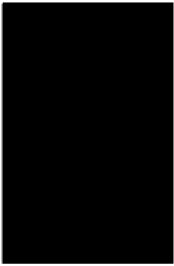
Rates charges for services by the firm.

Managing Partner

Partners

Staff

Clerical



Larry L. Bertsch CPA email

Frank DiMaggio

From: Larry Bertsch <larry@llbcpa.com>
Sent: Saturday, May 23, 2020 9:26 AM
To: Frank DiMaggio
Subject: RE: Consultation for Accounting Services
Attachments: RESUME - Experience - 2019.doc; PROFESSIONAL ASSIGNMENTS - 2019.doc; Rates.doc

Frank DiMaggio,

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Our firm is ordered by the Court to perform Forensic Accounting Services since a partner is Certified in Financial Forensics (CFF)

.Our references are as follows;

1. Irene Voo, MD, 6970 S. Cimarron Rd. #200, Las Vegas, Nevada 89113 ----
Phone; [REDACTED]
2. Nevada Board of Oriental Medicine, Merle Lok, Executive Director, 3191 E, Warm Springs Rd., Las Vegas, Nevada 89120 – Telephone [REDACTED] – Email; [REDACTED] (She asked that an email be sent first to set an appointment to talk)

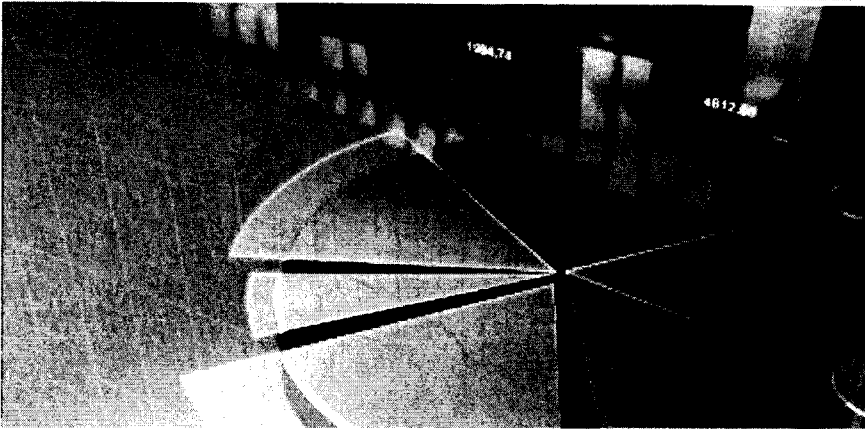
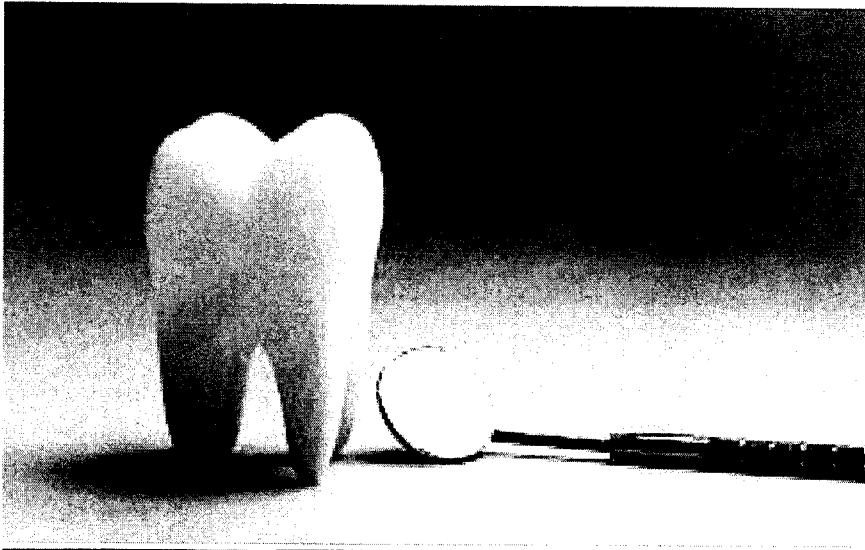
If there are additional question, my Cellular is [REDACTED]

Larry L Bertsch, CPA, CFF
Larry L. Bertsch, CPA and Associates
265 E. Warm Springs #104
Las Vegas, NV 89119
702-471-7223 (Work)
702-471-7225 (Fax)
www.llbcpa.com

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**PBTK Proposal - Bookkeeping
Services for the NV State Board of
Dental Examiners (06-10-2020)**



P B T K
**PIERCY BOWLER
TAYLOR & KERN**
Certified Public Accountants
Business Advisors

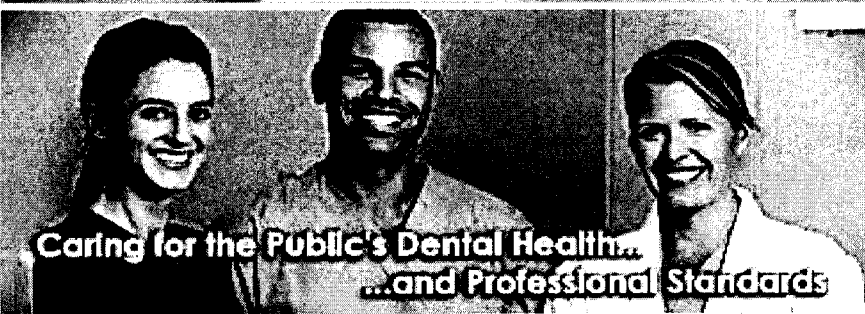


A Proposal Prepared for the
***Nevada State Board of Dental
Examiners***

Bookkeeping and Accounting
Services

PBTK CONTACT:
Jeffrey B. Edwards, CPA
jedwards@pbtk.com
William M. Nelson, CPA
wnelson@pbtk.com
(702) 384-1120

6100 Elton Avenue, Suite 1000
Las Vegas, Nevada 89107



June 10, 2020

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COVID-19

Piercy Bowler Taylor & Kern continues to closely monitor the ongoing developments associated with COVID-19 during these unprecedented times. The well-being and safety of our clients, our team, and our community is our top priority. We have implemented several protocols that respect personal health and safety while enabling our employees to remain productive and committed to client service.

Our assurance teams will limit their physical presence at client locations to the maximum extent possible. We ask that you consider granting our teams read-only system access to the appropriate files/information to allow them to perform the necessary procedures to complete their assignments remotely and on time.

If you have any questions or concerns regarding the safety of your or your employees' interaction with our team, please contact me directly at 702-384-1120 (tomd@pbtk.com) or our Chief Operating Officer, Robert Worthen, at 702-673-1212 (robert.worthen@pbtk.com).

Tom Donohue, CPA
President
Piercy Bowler Taylor & Kern

P B T K

PIERCY BOWLER
TAYLOR & KERN

Certified Public Accountants
Business Advisors

June 10, 2020

Mr. Frank DiMaggio
Executive Director
Nevada State Board of Dental Examiners
6010 S Rainbow Blvd., Suite A-1
Las Vegas, NV 89118

Dear Mr. DiMaggio,

We appreciate the opportunity to submit our bid to provide bookkeeping and accounting services to the Nevada State Board of Dental Examiners ("NVSBD" or "the Board"). We describe our recommended services in detail in the accompanying proposal following this letter.

Piercy Bowler Taylor & Kern ("PBTk" or "the Firm") is a premier Nevada-based provider of auditing, bookkeeping, consulting, and tax-related services for governments, not-for-profits, and non-governmental organizations. We have a superior model that puts more talent on the job. You will see and interact with our Principals throughout the audit, not just for a few hours at the beginning and end of our engagement.

Our technical resources rival broader national and international firms, without the bureaucracy inhibiting quality service. Using targeted request lists, we simplify the information gathering process for your staff, so our process is less intrusive.

Our practice aids and comprehensive technical resources create additional efficiencies that assist us in meeting your deadlines. We will perform and complete our services in a timely and competent manner.

We have highly relevant and not-for-profit expertise with an extensive list of local and statewide clients in the government sector. We believe that as you read our proposal and review our qualifications, you will find PBTk as the best choice to provide your requested services.

If you have any questions or want additional information, please call or email me.

Very truly yours,



Jeffrey Edwards, CPA, Shareholder

Executive Summary

“Technical excellence, superior service” is our motto and the focus of everything we do. We have the experience, technical proficiency, and other resources typically only found in large national firms but still maintain a “hands-on” approach to client service. Upon reviewing PBTK’s background and extensive history performing the requested type of services during the past 30 years, we believe you will understand why PBTK is the best choice. Our people and culture make the difference.

Extensive, relevant experience. Many of our current clients are government entities and not-for-profit organizations. We have a dedicated team that regularly works with companies, and local and state government entities, providing bookkeeping and reporting services. Our work will help instill confidence and trust in your commitment to fiscal integrity and responsible leadership.

Mr. Jeffrey Edwards, CPA, will be your primary contact. His broad public accounting knowledge and leadership experience come from his work with our current clients. His team is excited about the potential of working with you.

We add value. Our significant experience gives us familiarity with various “best practices” across a wide range of industries. We bring that expertise and value to our working relationship with NVSBDE. We will help your management team meet your fiduciary responsibilities for accountability, safeguarding of assets, and the wise allocation of the Board’s resources. Our goal is to provide you with meaningful, fact-based information resulting in a measurable value that may substantially offset our fees.

We communicate effectively and complete our work timely. The interaction between our team and your financial staff is key to the success of your engagement. A good relationship also benefits you through coordination of client staffing, additional services, and timely work scheduling and reporting. Our communication is why and how we will work so well with your team.

We offer competitive fees for professional services. We want to perform your bookkeeping and be one of your most trusted business advisors. PBTK understands the business of governments and is best qualified to provide your requested services at a fair and competitive price (detail on page 11).

“We were very happy when PBTK received the contract with Workforce Connections because we knew they had vast experience with local governments. The PBTK audit team is willing to work with us to resolve any issues prior to making them a big audit issue. We can run anything by them and they will work hard to get us answers. I would definitely encourage any company or organization considering PBTK to give them a shot. Once a company experiences their professionalism and willingness to resolve issues with management, they will definitely be happy they signed on with the firm.”

Jim Kostecki
CFO
Nevada Workforce Connections

Scope of Work / Services to Be Provided

Based upon the informal solicitation and our in-person meeting on June 9, 2020, with the Executive Director and senior staff of the Nevada State Board of Dental Examiners, PBTk understands that the NVSBDE is seeking monthly accounting/bookkeeping services, in support of and coordination with, the Board's staff. Those monthly services are expected to include: reconciling the cash accounts and payroll, maintaining and balancing subsidiary ledgers, general ledgers, and historical accounts, and review and reconciliation of transactions. PBTk representatives would attend the meetings of the Board to answer any questions relevant to the bookkeeping services. Also, the bookkeeper and or the PBTk tax professional would assist with the preparation of the NVSBDE's annual budget.

In conjunction with the previously described monthly accounting/bookkeeping services described above, the NVSBDE requires those same services, on a one-time basis, retroactive from November 1, 2019, through the latter of June 30, 2020, or the starting date of the engagement of PBTk in the provision of those services.

PBTk recommends a review of the NVSBDE's internal controls/cash receipts protocols and procedures and the subsequent provision of recommendations for potential changes in those processes.

PBTk – The Right Choice

“Technical excellence, superior service”

PBTk is a premier alternative to larger national and international firms. As a legitimate alternative, we know we must be as good or better technically while providing superior service to our clients. We have assembled a complement of technical talent rivaling the large national firms. Smaller firms typically lack human resources because they are unable or unwilling to invest in the resources needed.

In addition to investing in extensive technical resources, we have a service delivery model that puts more talent on each engagement. Large national and international firms typically use a “pyramid” service model, consisting of a Partner/Principal at the top and several inexperienced people across the base. This “pyramid” model limits the attention and advice clients receive from the engagement Principal. Our model is more analogous to a “cylinder” – with Principals and Managers, Senior Associates, and Associates, each representing approximately one-third of our professionals. Thus, our Principals are onsite for much of the engagement, not just a few hours at the beginning and end.

“Quality is never an accident; it is always the result of high intention, sincere effort, intelligent direction and skillful execution; it represents the wise choice of several alternatives ...” - Will A. Foster

Ability to perform

At 30 years, PBTk is Nevada's longest-tenured, largest independent CPA firm. We have a full-time staff of 73, 32 of whom are CPAs. PBTk's 37 auditors are experts in performing audits and providing tax services for not-for-profits, governments, and non-governmental organizations (NGO).

PBTk's offices in Las Vegas, Reno, and Salt Lake City give us ready access to the West's major metropolises. Accordingly, we find, hire, and retain the best people. Periodic performance evaluations of Associates by Principals, competitive compensation, and accelerated advancement for high achievers keep our team engaged. We match technical talents and personal characteristics to engagement requirements. Our timely continuing professional education and on-the-job training are critical for our staff retention. PBTk and its Principals are licensed as required by the applicable jurisdictions.

We screen prospective clients to ensure that their principles meet our high standards of integrity and business ethics. Consequently, PBTk's values reflect those of our clients.

Experienced Leadership

Principals

Some of our 20 PBTK Principals (our highest technical designation) have practiced public accounting in multiple domestic jurisdictions for up to 45 years. Last year, PBTK's 10 Audit Principals were extensively involved in the performance of over 100 audits. As such, PBTK has tremendous expertise in virtually every aspect of accounting, forensics, and audit matters affecting our clients, including those operating in multiple domestic and foreign jurisdictions. Our seven Tax Principals, some with over 30 years of experience, provide a wide range of tax preparation and consulting services for companies involved in a variety of industries.

James Andrus, CPA

Lisa Cross, CPA

Troy Crowther, CPA

Shannon Donohue, CPA

Thomas M. Donohue, CPA, CFE, CIA

Jeffrey B. Edwards, CPA

Christopher Farthing, CPA

Martha Ford, CPA, CFE

Angela K. Go, CPA, CFE, CISA

Thomas Green, MBA, CIA

Gavin L. Harris, CPA, CFE, MBA

Mark Hashimoto, CPA, CFE

Michael W. Kern, CPA

William M. Nelson, CPA

L. Ralph Piercy, CPA

David Porter, CPA

Michael L. Rosten, CPA, CFE

Scott W. Taylor, CPA

Ryan C. Whitman, CPA, CFE

James W. Wilcox, CPA

PBTK and its Principals have the following affiliations:

- American Institute of Certified Public Accountants (AICPA)
- The Public Company Accounting Oversight Board (PCAOB)
- The Government Finance Officers Association (GFOA)
- The Government Audit Quality Center (GAQC)
- The Center for Public Company Audit Firms
- The AICPA Center for Audit Quality (CAQ)
- The Nevada Society of Certified Public Accountants (NVCPA)

PBTK is a member of DFK/USA, which is a member of DFK International, both associations of independent CPA firms. Our membership in DFK/USA enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients. The primary objective of both associations is to enhance each member's ability to serve its clients through the sharing of information and access to additional resources when necessary.

DFK/USA has 26 member firms located in major cities across the United States. DFK International, headquartered in London, England, has a global membership of more than 260 member firms located in over 70 countries.

"PBTK is incredibly responsive and consistent. We needed some real technical assistance from them when we raised nearly a billion dollars in financing. They were like surgeons going through the details and the processes. Some of the largest national banks and law firms were very impressed with their contribution. I would absolutely recommend PBTK."

Don Ahern
CEO and Chairman of the Board
Ahern Rentals, Inc.



Government Agencies / Not-For-Profit Stewardship

PBTK provides services for entities that receive public and government funds at the same high level as those provided to our private sector clients. However, the perception of how government entities expend funds is often held to a higher standard of stewardship by the general public. Our experience with these unique organizations has made us aware that it is essential to provide excellent service at a competitive price. We apply that understanding to the selection and recommendation of the appropriate services/procedures to be delivered, all at a high value-to-cost basis. We customize each of these engagements by conducting extensive interviews and planning procedures to focus on relevant issues. An institutional, less focused approach often leads to lower quality and service failures.

Client References

Our Firm has considerable experience providing auditing, bookkeeping, and professional services to state and local government entities and not-for-profit organizations. Following is the contact information for some of our engagements. NVSBDE may contact each of the organizations/individuals listed below as part of any due diligence procedures. We are happy to provide additional references if requested.

<u>Client</u>	<u>Contact Person</u>	<u>Telephone</u>	<u>Email address</u>
City of Las Vegas	Venetta Appleyard Director of Finance	[REDACTED]	[REDACTED]
City of Reno, Nevada	Lynette Hamilton Accounting Manager	[REDACTED]	[REDACTED]
Legal Aid Center of Southern Nevada	Christine M. Miller, Esq Director of Community Initiatives and Outreach	[REDACTED]	[REDACTED]
City of North Las Vegas, Nevada	Will Harty Finance Director	[REDACTED]	[REDACTED]
City of Henderson, NV	Jim McIntosh CFO	[REDACTED]	[REDACTED]
Carson City, Nevada	Sherri Russel CFO	[REDACTED]	[REDACTED]

Effective Communication

A critical factor in a successful consulting/service relationship is the interaction between our team and your management. A good working relationship provides PBTK with a sound understanding of the clients' operations, especially during the planning stages, which prevents surprises or problems during fieldwork. A good relationship also benefits the client through coordination of client staffing, additional services, and timely reporting.

Effective communication among your management and our team, through all stages of the engagement, is critical to performing our work effectively and efficiently. The interactions must be open, non-adversarial, and timely to be effective. There should be no surprises, especially near a deadline.

Unlike many of our competitors that attempt to push most work to lower-level staff, we believe that our clients value the expertise of our Principals. Accordingly, our Principals are actively involved throughout the engagement. Engagement performance decisions, including necessary adjustments to the nature and scope of procedures, are made timely, efficiently, and effectively. This process has the added benefit of improving communication with management and those charged with governance. It is also one of the keys to how we deliver on our motto, a variation of which is “**there is no substitute for technical excellence and superior service.**”

Throughout the start-up process, we have informal progress conferences with key management personnel to discuss the progress of our work and any matters that might require additional procedures. Once our fieldwork/visits are complete, we arrange a conference to review our draft report and notes to it, with your personnel. We seek your input before finalizing our comments. We would also be present to answer any questions during the presentation of our report to any oversight bodies.

We anticipate no significant problems in this engagement. If substantial issues should arise during our review of the NVSBDE’s existing procedures, we will consult with the Executive Director to possibly redefine the scope of the engagement. A potential adjustment of our fee, subject to the terms of our agreement, would then be discussed with management.

Technical Questions and Assistance. We encourage open lines of communication with our clients and prefer to discuss significant and complex events or transactions as they occur. We don’t wait until the end of month filings where there are deadlines and other pressures.

At PBTK, we help our clients anticipate, respond and prosper amidst the ongoing, and sometimes complex, regulatory, and accounting standards changes. Our hands-on experience with operating, financing, and systems give us a greater appreciation for how these opportunities and challenges interact. As a result, our clients get solutions, not research projects.

We include time for random questions and correspondence throughout the year within our estimated fees. We will also provide, on an as-requested basis, other services, if permissible in our judgment under applicable independence and professional standards and rules.

Client assistance with the implementation of new standards and other technical issues varies based on the client’s sophistication and needs. Historically, such support has included the following:

- Acting as a sounding board for management ideas and responding timely to technical questions.
- Providing templates to assist in management’s analysis
- Identifying and locating available third-party information
- Providing examples of financial statement presentation and note disclosures
- Providing additional topical guidance, including updates and notifications related to new standards and best practices

Client Confidentiality. We are committed to protecting our client’s information systems and related confidential and proprietary information. Access to client information in our engagement documentation files is subject to the confidentiality provisions of applicable laws, regulations, and professional standards. We educate our employees about client confidentiality and information protection through orientation by both administrative and IT staff.

PBTK’s *Quality Control Document and Employee Handbook* provides additional specific guidance to employees on client confidentiality and engagement documentation security when working inside and outside of the office. Applicable professional standards bind our employees and others under our supervision. Breach of a client’s confidentiality is grounds for termination.

“Piercy Bowler Taylor & Kern’s main strengths are that they stay current on reporting requirements, plus they are very pleasant to work with, both of which help make my job easier.”

Marc Traasdahl
Chief Financial Officer
Regional Transportation
Commission of Southern
Nevada

PBTK uses the following data protection protocols:

- Emails received are for the intended recipients only and are not accessible by any member of the Firm. Our IT department monitors incoming emails for potentially malicious file attachments. They may access potentially hazardous emails before allowing them to reach the intended recipient.
- PBTK uses a ShareFile Portal that allows clients to download and upload files securely. Information received *via* ShareFile is stored on a secure portal system for retrieval only by designated individuals at PBTK. Management may email files without encryption at their discretion.
- PBTK restricts access to information for this engagement *via* user group profiles. The user group for this engagement will consist of engagement team personnel, the quality control technical reviewer, and the IT department (for administrative purposes only). Each member of the user group has unlimited access and rights (*i.e.*, read, write, delete, and execute). The engagement needs and evolving circumstances will determine user group modifications. Following the incorporation of client information into our audit software, less than ten (10) PBTK employees have access, including our IT department (for administrative purposes only).
- We utilize intrusion detection software built into both our email and remote access systems. The IT department continually monitors access logs to verify that only authorized users access our system.

Engagement Team / Key Personnel

Accounting Services/Tax Planning Principal



Jeffrey B. Edwards, CPA, Shareholder, has been a Principal and a leader in the firm's tax practice since 2010. He specializes in business structure and business operations, income tax consulting, tax compliance, preparation, planning, and research for many of the Firm's wholesale and retail clients. Mr. Edwards is the Firm's accounting services practice leader and has been with the firm since August of 2000. In addition to managing tax engagements, he is often called upon to consult with and structure start-up business ventures. Previously Mr. Edwards was the Controller for American Asphalt & Grading Company and Westar Development. With his construction background, he provides realistic and timely insight for his clients as well as for the PBTK team on industry-specific tax matters. Mr. Edwards regularly presents on accounting topics such as business start-ups, budgeting, and not-

for-profit accounting. He provides clients with representation before governing boards and the IRS, as appropriate. Mr. Edwards also frequently advises clients related to reorganizations, liquidations, and deal structuring. He has lectured on all significant federal tax reform legislation for the firm since 2000.

Industries: Real estate and construction, restaurants, wholesale distributorships, and other retail sales, not-for-profit

Services: Tax preparation and review, representation before the Internal Revenue Service; tax planning and advisory services for individuals, partnerships, limited liability companies, and closely-held corporations; small business structure and set-up; structure real estate transactions

Education: BS Business Administration (accounting emphasis), University of Nevada, Las Vegas; MS Accountancy, University of Nevada, Las Vegas

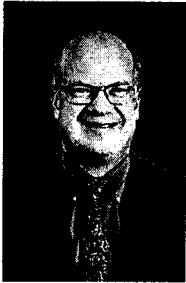
CPA certifications and permits: Nevada

Other certifications, permits, awards, distinctions: Boy Scouts of America, Treasurer – Silver State Housing

Memberships: American Institute of Certified Public Accountants, Nevada Society of Certified Public Accountants

Representative Clients: Trend Nation, LV Luxury Jewelers, Manamed, Inc., Nevada Beverage Company, Stewart & Sundell Concrete, Adventure Combat Ops, Aztech Materials Testing, Inc., Nacho Daddy, Tite Water Energy, LLC, La Cave Restaurant

Audit/Internal Controls Principal



William M. Nelson, CPA, Shareholder, is a Principal in PBTK's Las Vegas office. He is extensively involved in all areas of accounting and auditing for the firm, with a focus on gaming, real estate, and construction clients. Mr. Nelson also assists with fraud investigations in the Firm's litigation support practice that has identified the perpetrators of fraud and determined loss amounts in various matters. Bill helps his clients with the design of internal controls and regulatory compliance procedures to reduce the risk of occupational fraud. He has taught principles of accounting at the College of Southern Nevada and has been a discussion leader on several continuing professional education topics.

Mr. Nelson has participated in several business fraud examinations, including identification of perpetrator and determination of loss amounts. He has provided other consultations on strengthening of internal accounting controls and other fraud prevention issues. He was on the team that performed the quality review for the Nevada Gaming Control Board.

Industries: Real Estate & Construction, Restaurants and Clubs, Retail/Wholesale, Tribal Gaming & Government

Services: Forensic Accounting, Employee Benefit Plan Audit, SEC Audit, Financial Statement Audit, Financial Statement Review/Compilation, Grant Audit, AML Consulting/Compliance Testing

Education: Bachelor of Business Administration, Idaho State University

CPA Certifications and Permits: Nevada

Memberships: Nevada Society and American Institute of Certified Public Accountants

Representative Clients: Rebel Oil, Inc., Ahern Rentals, Inc., Youbet.com, Avi Hotel & Casino, Inc., Tuscany Hotel & Casino, Full House Resorts, Inc., Vanguard Integrity Professionals, Inc., Star Nursery, Inc., Lee's Discount Liquor, Inc.

Bookkeeper



Mariah Waldron has an Associate's Degree in Business from Dixie State University. Mariah has Certifications in QuickBooks and Microsoft Excel from the Professional Institute of Technology and Accounting Software (LV-PITA). She has several years of experience in bookkeeping and resided in Utah and New Jersey before returning to Las Vegas in 2013.

Education: Associates of Science with Business Emphasis from Dixie State University; Certification from LV-PITA

Other Experience: Accounts Payable & Receivable for Discount Retail Store Services; Payroll for Premier Employee Solutions; HR & Payroll for Lendio/Funding Universe; Bookkeeper BTS Development

Estimated Fees and Hourly Rates

Our experience gives us confidence that we are the most qualified firm to provide the Nevada State Board of Dental Examiners with your requested professional services accurately and on time. These proposed fees are subject to change only due to significant changes in business activities, or other conditions affecting the engagement scope, i.e., the level of assistance required by the management and staff of the NVSBDE.

Internal Controls / Cash Receipts Protocols & Procedures	(One time)		
Retroactive Monthly Accounting: Nov 2019 – June 2020	(One time)		
Subtotal			\$
Monthly Accounting/Bookkeeping	(12 months)		
• Cash Accounts Reconciliation			
• Payroll Reconciliation			
• Maintaining and balancing subsidiary ledgers, general ledgers, and historical accounts			
• Transactions Review			
Subtotal ¹			
Representation / Quarterly or Annual Assistance			
Attend Board Meetings	(Quarterly) ²	0	
Budget Review and Preparation Assistance	(Annual) ³	<u>0</u>	
Subtotal			<u>0</u>
Total			

These professional fees presume there are no significant changes in business activities other than previously discussed, and we receive the expected level of cooperation from management. This cooperation also assumes that management provides PBTK with schedules and other requested documents and responds to our questions, accurately and timely. We endeavor to avoid extreme deadline pressures because they can lead to possible inefficiencies, disrupt our practice, and impair the quality of service we strive to provide all of our clients.

The average hourly billing rate for engagements is approximately \$180 per hour. Our standard hourly billing rates by experience level follows:

Principals	Bookkeeper

Other requested services, if any, will be agreed upon up-front before beginning the work.

¹ The subtotal is for 12 months of accounting/bookkeeping services

² Jeff Edwards, CPA and/or Bookkeeper will attend those meetings, and answers questions pertaining to the bookkeeping performed

³ Budget preparation assistance to be provided by Bookkeeper in cooperation with the NVSBDE Executive Director

⁴ Total quoted represents a discount of 30% from our customary fees

FORENSIC ACCOUNTANTS

**Anthem Forensics fee schedule
(2020 NV)**



FEE SCHEDULE (2020 NV)

All rates are billed on an hourly basis. Anthem Forensics will request a retainer upon engagement and will bill against the retainer using the hourly rates listed below. The retainer will not be an estimate of the total cost of the engagement and may need to be replenished during the course of the engagement. If the retainer balance exceeds the final billing, Anthem Forensics will refund the difference.

Hourly Rates

Joseph L. Leauanae



Jennifer A. Allen



Professional Staff



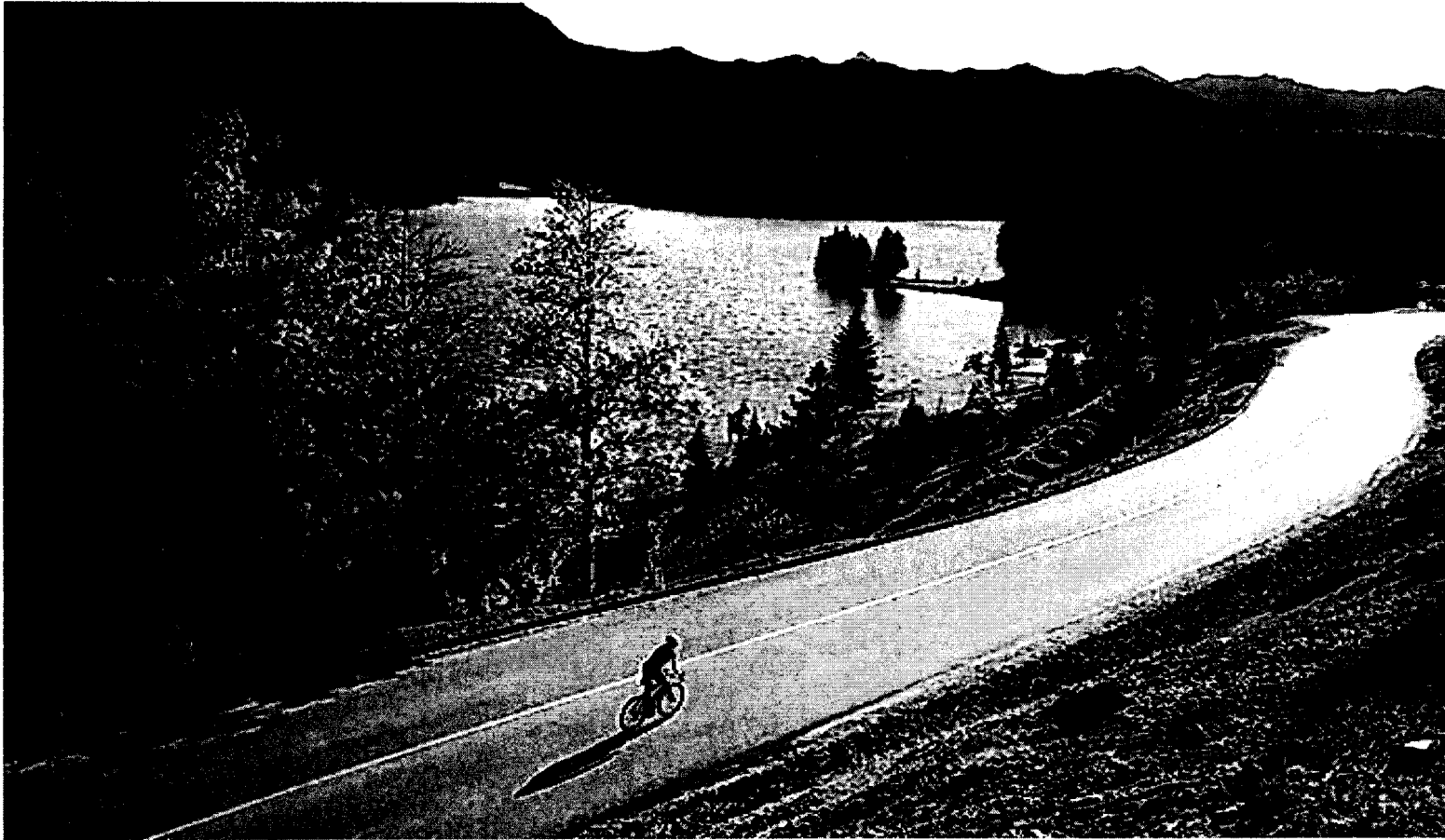
Deposition and Trial Fee

Hourly rate will be at the stated rates above with a four (4) hour minimum. Each additional hour prorated for any portion thereof after the first four hours. Payments for the minimum deposition and trial fee are due within five (5) business days prior to the day of deposition or trial.

All Invoices are due upon receipt. Rates are subject to change.

CLA, LLP

Create Opportunities



June 5, 2020

Proposal to provide outsourced services to:
**Nevada State Board of Dental
Examiners**

CLA (CliftonLarsonAllen, LLP)
10845 Griffith Peak Drive, Suite 550
Las Vegas, NV 89135

Prepared by:

Amber Beason, Principal
Amber.Beason@CLAconnect.com

David Robydek, Principal
David.Robydek@CLAconnect.com



CLAconnect.com

**WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING**



CLA (CliftonLarsonAllen LLP)
10845 Griffith Peak Drive, Suite 550
Las Vegas, NV 89135
702-933-8200 | fax 702-933-8150
CLAconnect.com

June 5, 2020

Mr. Frank DiMaggio
Executive Director
Nevada State Board of Dental Examiners
6010 S Rainbow Blvd., Suite A-1
Las Vegas, NV 89118

Dear Mr. DiMaggio:

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to share our approach to helping Nevada State Board of Dental Examiners meet its needs for financial accounting services. The enclosed proposal responds to your request for ongoing services.

We are confident our proposal not only addresses your need for financial accounting and human resource services, but also demonstrates our interest in a business relationship, our strong capabilities in serving nonprofit clients, developed during our more than 60-year history of working within this industry. We believe we are the right fit for Nevada State Board of Dental Examiners for the following reasons:

- **Timely Proactive Service** — We have assembled a team familiar with your needs and are experienced within your industry. We can advise you as you transition your operations.
- **Dedicated Team** — We have focused nonprofit outsourcing professionals and other specialized resources that will be available to you.
- **We Can Grow With You** — We serve more than 7,500 nonprofit organizations nationwide and you can rest assured that we will proactively advise you on the latest challenges and opportunities facing your organization.

We are eager to provide additional services for you and would welcome the chance to further discuss our services with you. If you have any questions about our proposal, please do not hesitate to contact me via the information noted below.

Sincerely,

CliftonLarsonAllen LLP

Amber Beason
Principal
Amber.Beason@claconnect.com

David Robydek, CPA
Principal
David.Robydek@CLAconnect.com



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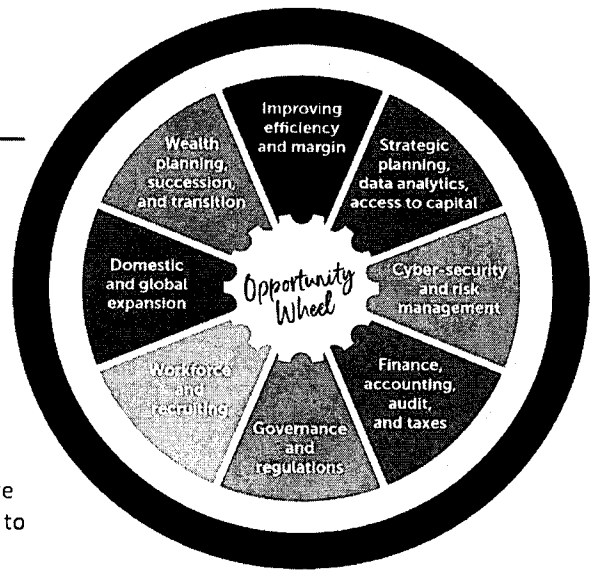
Achieve more than you believed possible.

Why CLA?

With CLA by your side, you can find everything you need one firm. We know nonprofits, and we want to know you.

Nonprofit organizations are a dynamic, unique area of accounting, and require constant attention and monitoring. Our knowledge of your industry is crucial to offering actionable activities. As a firm with more than 60 years of experience, serving more than 7,500 clients, we possess an exhaustive understanding of your challenges and are able to respond promptly and effectively to help meet them.

CLA has helped nonprofits at all lifecycle stages—from feasibility study or idea, through growth, maturity, decline, and turnaround. We serve our clients with quality and integrity and meet their needs through a primary advisor relationship. We stress open communication, efficiency, and a relationship grounded in fairness and trust as your accountants, consultants, and advisors.



Serving Nonprofit Organizations is a Focus at CLA

More than 50 principals

Approximately 2,000 professionals

Spend their time serving nonprofit organizations

Providing audit, tax, accounting, and consulting services to more than 7,500* nonprofit organizations nationwide

2,000+ membership associations

800+ foundations

1,000+ diverse religious organizations

900+ social service agencies

500+ private and independent schools

In addition to traditional accounting and audit services, we provide a wide range of services to nonprofits including:

- Operational, organizational, and financial performance improvements
- Strategic, business, and capital planning
- Accounting system implementation
- Reserve policy development
- Human resource assessments and services
- Payroll services
- Tax and compliance

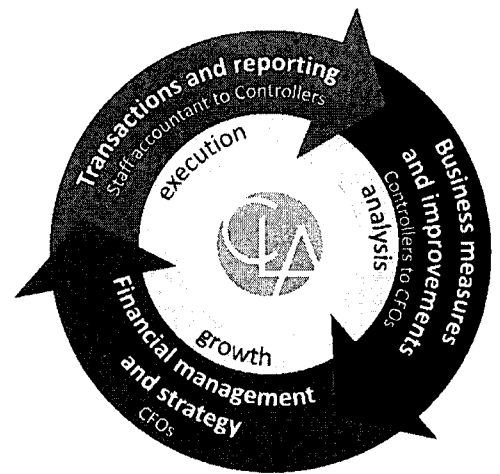


Outsourcing Overview

CLA can help improve your operations and decision making ability without hiring additional staff. Our capabilities, industry knowledge, and flexibility allow you to be nimble as the operational environment changes.

CLA ties your financial and accounting operations together with industry insight.

We can help make your life easier and your organization stronger. The power of technology combined with the power of CLA's industry experience will drive results to help you focus on serving your mission.



Execution

CLA helps you plan and assess accounting functions, pay applications, financial reporting, choosing the right technology, and hiring the right staff.

- Technology/software selection
- Accounts payable
- Accounts receivable
- Pledges/grants
- Monthly close
- Account reconciliation
- Audit and tax liaison
- Loan covenant reporting
- Fixed asset accounting

Analysis

CLA helps with reporting and metrics that will allow you to spend more time managing your nonprofit through weekly dashboards that allow you to quickly see the critical numbers allowing you to make better decisions more quickly.

- Dashboards
- Trend and variance analysis
- Forecasting and budgeting
- Fund and program reporting
- Scenario planning
- Detailed analytics

Growth

CLA helps you every step of the way to provide financial and cash flow projections, plan your pipeline, and determine working capital and staffing needs to meet your growth goals.

- Capital/fund raising planning/strategy
- Risk management
- Project management
- Governance advisory
- Board meetings
- Contract review
- Strategic planning
- M&A assistance
- Leadership succession
- Human Resources Assessment



CLA's Forensic Services Practice

Today, more than ever before, the odds are high that some form of fraud or misconduct will surface in your organization. Although most frauds start small, they grow over time and can lead to catastrophic consequences. Your proactive approach in requesting a forensic accounting communicates that you are thinking of the well-being of APA – Las Vegas, and CLA's forensic services practice is here to help. Our forensic services practice focuses on identifying potential areas of fraud and other misconduct, and providing recommendations to organizations that, when implemented, will mitigate fraud risks faced by our clients.

Our forensic accountants have extensive experience working directly with management, boards of directors, audit committees, counsel, regulatory agencies, and other stakeholders at every stage of an engagement. Providing a range of services, from confidential internal inquiries to expert witness testimony, our forensic accountants act as advisors who uphold the highest standards of accuracy and confidentiality.

The forensic accounting services we provide generally involve the application of specialized knowledge and investigative skills our CPAs and professionals possess. We collect, analyze and interpret data and communicate our findings to management and boards of trustees, as needed or requested. Whether our clients' needs are reactive or proactive in nature, our team of highly credentialed professionals reports the results of our work objectively. Our team possesses extensive experience in forensic accounting, litigation support services, regulatory compliance, and the use of forensic technology.

Throughout the forensic accounting engagement, we use the most cutting edge data analysis technology and incorporate the knowledge and experience of trained investigators to identify red flags and anomalies across all types of financial and non-financial information that are indicative of fraud or other misconduct. Through our use of forensic data analysis, we are able to identify transactions related to potential inappropriate expenditures and activity. Once the relevant information and data is gathered and analyzed, the results aim to support the underlying efforts of the forensic accounting. Our forensic professionals will assist you in defining your objectives in the most efficient and effective approach possible.

Forensic Data Analysis

We use the most cutting edge forensic data analysis technology and incorporate the knowledge and experience of trained and credentialed forensic accounting specialists to identify fraud red flags and anomalies across all types of financial and non-financial information. CLA's data analytics methodology helps analyze data to find potential issues of fraud and other types of misconduct, and includes the following benefits:

- Can be used in the prevention, detection, or response to fraud or other misconduct;
- Built-in investigative functionality including powerful, fraud-related specific queries and a self-documenting audit trail;
- 100 percent data coverage, which means that forensic data analysis can be performed on entire populations, and not just samples;
- Unparalleled data access allows us to access and analyze data from virtually any computing environment; and
- More precise conclusions that help reduce the need to extrapolate information from errors — a common issue when manually auditing data.



Our methodology helps us identify anomalies and red flags that are indicative of fraud and other types of misconduct. We will:

- Acquire and normalize relevant electronic data;
- Run custom analytics and compare results against trends;
- Graphically view trends in data to decipher between false positives, errors, or possible misappropriations;
- Test high-risk items to verify appropriate or inappropriate transactions;
- Review inappropriate activity and supporting documentation to prove the transactions; and
- Provide you with models and protocols to demonstrate indications of fraud and to prevent future fraud.

Our technological resources go beyond the analysis stage and into the presentation stage where we are able to distill massive amounts of data and complex tracing exercises into clear and concise demonstratives ready for inclusion in written or oral reports.

Experience Assessing Risk and Operating Efficiency

CLA is a leader in providing business risk and other consulting services including internal control reviews to nonprofit organizations, private and independent schools, and charter schools. We are thoroughly capable of providing high-quality consulting services and technical expertise to you and we believe our proposed team will meet the needs and requirements you are seeking. In addition to identifying abnormal or inappropriate activity, we believe that a comprehensive business function review will yield substantial information for management and is a valuable tool in identifying areas that can be strengthened. Effective services performed by our team can also provide:

- An objective look at your policies and procedures;
- Valuable suggestions for improvements in your financial, operational and compliance operations;
- Protection for current and future resources through improved internal controls; and
- A deterrent to embezzlement and other fraudulent activities.



Scope of Services

Finance and accounting services

CLA proposes to perform the following services for the entity. Outsourced monthly accounting services including payroll services, if necessary, and annual tax preparation services.

Ongoing normal accounting services:

- Outsourced accounting functions
 - Process accounts payable
 - Prepare grant invoices and reporting
 - Process license and fee billing and accounts receivable
 - Process payroll
 - Reconcile certain accounts monthly and prepare journal entries (ex. bank reconciliation)
 - Production of monthly financial statements
 - Analyze financial statements and present to management/board as requested
 - Provide budgeting and forecasting services as needed
 - Document accounting processes and procedures
 - Gather information necessary to prepare the organization's annual tax return
 - Provide support on regulatory filings including:
 - Lobbying
 - Payroll
 - Sales Tax
 - Unrelated Business Income Tax
 - Annual 1099 Preparation



Professional Fees

Our fees are based on the scope assumptions described above, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines. We operate under the philosophy of open and direct communication regarding billing. We are happy to work with you to identify opportunities to amend the approach or structure of the engagement to better meet your needs and budget.

Professional Services – Accounting	Standard Hourly Fee
Senior Accountant/Associate	
Forensic Senior Associate	
Assistant Controller	
Forensic Project Manager	
Controller	
Forensic Principal/Signing Director	
Principal	



Engagement Team Experience

We bring a strong sense of integrity and professionalism to our practice and a sense of pride in both our work and our firm. We will emphasize teamwork and communication—an approach that will help you find practical strategies to handle your business problems.

The most important resource any business has is people – the right people.

Roles and responsibilities

An experienced engagement team will be aligned to provide the most value to your organization. Each team member will be well versed in accounting standards for nonprofit organizations.

Engagement Team	Title	Role	Years' Experience
Amber Beason	Principal	Local Relationship Principal	14+
David Robydek	Principal	Nonprofit Outsourcing Principal	13+
Kelsey Vastaas	Principal	Nonprofit Outsourcing Market Leader	13+
Jennifer Dominguez	Signing Director	Forensic Services	17+



References

Minnesota Board of Psychology

Contact Name and Title Sam Sands, Executive Director
Phone | Email [REDACTED] [REDACTED]
Services Financial trending and analysis services, as well as board financial training

Las Vegas Metropolitan Police Department Foundation

Contact Name and Title Flor Bernal, Director of Finance and Operations
Phone | Email [REDACTED] [REDACTED]
Services General ledger system implementation, accounting outsourcing



Appendix

Engagement team biographies



Amber Beason, CPA, MSA, CGMA

CLA (CliftonLarsonAllen LLP)

Principal
Las Vegas, NV

Phone [REDACTED]
Amber.Beason@CLAconnect.com



Profile

Amber is a principal in CLA's Real Estate industry group and Office Tax Leader for the CLA Las Vegas office. She has been in public accounting more than 14 years and specializes in tax planning for privately held-businesses involved in real estate development, investment, and construction. She also specializes in high net-worth individuals. She is responsible for all aspects of client service and engagement management including income tax compliance, income tax planning, strategic planning, and management consulting.

Amber is a CLA tax instructor for several of the continuing education programs within CLA.

Education and professional involvement

- Bachelor of science in accounting from the University of Nevada, Las Vegas
- Master of science in accountancy from the University of Nevada, Las Vegas
- Certified Public Accountant in the state of Nevada
- Chartered Global Management Accountant (CGMA)
- American Institute of Certified Public Accountants (AICPA), Member
- Nevada Society of Certified Public Accountants (NVCPA), Member
- NAIOP – Southern Nevada, Member

Civic organizations

- Vegas Chamber - Leadership Las Vegas Alumni
- Prior Leadership roles for the Nevada Society of CPA's – Las Vegas Chapter
- Mountain Ridge Little League – Division Representative



Create Opportunities

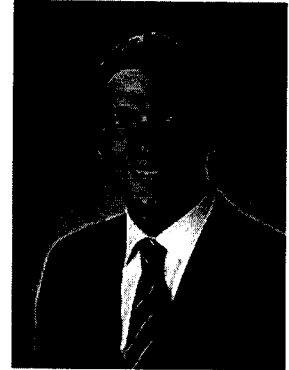
David Robydek, MBA, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Los Angeles, CA

Profile

David is a principal with more than 13 years of experience. He is a dedicated nonprofit industry professional, with experience serving public institutions, private colleges and universities, associations, supporting foundations, and other educational institutions.



David has extensive experience in auditing various federally assisted programs awarded by the Department of Education, National Science Foundation, National Institutes of Health, Department of Health and Human Services, and several other funding agencies.

Technical experience

- Private colleges and universities
- Associations
- Special districts
- Non-commercial radio and television
- Uniform Guidance related compliance requirements
- Research and Development
- Foundations
- Religious organizations
- Independent schools
- Nonprofit acquisitions
- Implementation of financial accounting standards
- Charitable gifts and donor issues, endowments

Education/professional involvement

- Bachelor in accounting – University of Wisconsin
- Master's in business administration – University of Wisconsin
- Certified Public Accountant, California

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WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Create Opportunities

Kelsey Vatsaas, CPA, MBA

CLA (CliftonLarsonAllen LLP)

Principal
Minneapolis, Minnesota

kelsey.vatsaas@CLAconnect.com



Profile

Kelsey is a principal in CLA's public sector group. She assists nonprofits and state and local governments across the country in strategic and business planning, organizational assessments, operational efficiency, financial reporting, and governance evaluations. Kelsey leads the firm's practice providing assessments of clients' financial operations and provides quality review and oversight for many of those projects nationwide.

Technical experience

Kelsey's experience includes planning, project managing and executing projects including:

- Helping nonprofits think about and plan for their strategic and financial futures.
- Conducting assessments of organizations and identifying opportunities to redesign future strategies and/or operations.
- Improving clarity and accuracy of financial reporting to better inform board and managerial decisions
- Reorganizing finance and operational departments for increased productivity, autonomy, and efficiency
- Providing market research and proven practices to challenge the status quo and revitalize nonprofit operations
- Performing financial analysis and benchmarking to highlight or support key issues and trending concerns.

Education and professional involvement

- Masters of business administration from the University of St. Thomas, Minneapolis, Minnesota
- Bachelors of science in accounting from Northwest Missouri State University, Maryville, Missouri
- Certified Public Accountant
- American Institute of Certified Public Accountants

Civic involvement

- Finance Committee Member and former Board member and Treasurer – Clare Housing
- Former Board Member and Secretary; Current Volunteer – Cradle of Hope
- Parishioner and Volunteer; Basilica of St. Mary

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Jenny Dominguez, CPA/CFF, CFE

CLA (CliftonLarsonAllen LLP)

Signing Director
Los Angeles, CA

Phone [REDACTED]
Jenny.Dominguez@CLAconnect.com



Profile

Jenny is a signing director in CLA's forensic services practice and has more than 17 years of experience conducting complex forensic accounting and fraud investigation projects. Jenny is also experienced in conducting fraud risk assessments, internal control reviews, litigation support, and anti-fraud and ethics training. She has serviced clients in many industries, including education, state and local government, nonprofit, employee benefit plans, health care, construction, manufacturing, and other for profit entities. Jenny has investigated numerous allegations of conflict of interest, employee embezzlement schemes and other asset misappropriation, and deficient financial disclosures.

Technical experience

- Fraud investigations
- Litigation support – civil and criminal
- Fidelity and insurance claims
- Data analytics
- Forensic accounting examinations and analysis
- Internal control reviews
- Conflict of interest investigations
- Bond program reviews and investigations
- Contract and vendor fraud
- Anti-fraud and ethics training

Education and professional involvement

- Bachelor of science in business administration with an emphasis in accounting from California State Polytechnic University, Pomona
- Certified Public Accountant in the states of California and Hawai'i
- Certified Fraud Examiner
- Certified in Financial Forensics
- American Institute of Certified Public Accountants (AICPA), member
- Association of Certified Fraud Examiners (ACFE), member
- California Society of Certified Public Accountants (CalCPA), member
- Inland Empire Chapter of the Association of Certified Fraud Examiners, Secretary

Speaking engagements

- March 2019 – OCACFE – "Embezzlement: Case Studies in Employee Theft and Dishonesty"
- October 2018 – CCIA Fall Conference – "How to Protect Your College: Current Cases on Financial Aid Fraud and Student Data Compromise"



- July 2018 – NACUBO Annual Meeting – “How to Catch a Thief: Current Fraud Trends and Tips for Detection”
- February 2018 – California Counties Audit Manager Committee Training – “Anti-Fraud and Data Analytics”
- March 2017 — IIA / ISACA / ACFE Spring Fraud Conference — “Fraud in the Education World”
- January 2012 – CASBO Eastern Section Winter Synergy – “Fraud: Are Your Internal Controls Under Control?”
- October 2011 – CCIA 2011 Fall Conference – “Occupational Fraud Schemes & Increasing Fraud Awareness”
- August 2011 – CalCPA Inland Empire, La Verne Discussion Group – “Seven Essentials of an Effective Anti-Fraud Program”

In addition, Jenny has conducted several workshops for clients on the topics of anti-fraud and ethics, internal controls, and accounting best practices.

Prior testimony

People v Collins, John Peter, SDSC Case No. CD273020 (April 2018) – Preliminary Hearing: Called to testify by San Diego County District Attorney in the preliminary hearing of the criminal prosecution related to Defendant’s income and other disbursements received from his former employer, Poway Unified School District. Performed analysis of financial records in relation to Defendant’s various employment contracts with the school district. Identified and quantified areas of overpayment to Defendant. Testified to the analysis and calculations performed. Matter was settled at the conclusion of the preliminary hearing.

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Larry L. Bertsch, CPA

Frank DiMaggio

From: Larry Bertsch <[REDACTED]>
Sent: Saturday, May 23, 2020 9:26 AM
To: Frank DiMaggio
Subject: RE: Consultation for Accounting Services
Attachments: RESUME - Experience - 2019.doc; PROFESSIONAL ASSIGNMENTS - 2019.doc; Rates.doc

Frank DiMaggio,

Thank you for giving us the opportunity to be considered in your decision for Professional Financial Services. Our Firm has many clients where we perform monthly accounting services, reconciling accounts, and the preparation on monthly Financial Statements. We are Certified in Quick Books.

We are currently have a Nevada State Board as a client of our firm and do understand the reporting requirements. Our introduction to that client was due to Malfeasance of the Executive Director misappropriations of funds.

Our firm is ordered by the Court to perform Forensic Accounting Services since a partner is Certified in Financial Forensics (CFF)

.Our references are as follows;

1. Irene Voo, MD, 6970 S. Cimarron Rd. #200, Las Vegas, Nevada 89113 ----
Phone; [REDACTED]
2. Nevada Board of Oriental Medicine, Merle Lok, Executive Director, 3191 E, Warm Springs Rd., Las Vegas, Nevada 89120 – Telephone [REDACTED] – Email; [REDACTED] (She asked that an email be sent first to set an appointment to talk)

If there are additional question, my Cellular is [REDACTED]

Larry L Bertsch, CPA, CFF
Larry L. Bertsch, CPA and Associates
265 E. Warm Springs #104
Las Vegas, NV 89119
702-471-7223 (Work)
702-471-7225 (Fax)
www.llbcpa.com

DISCLAIMER

Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. If desired, Larry L. Bertsch, CPA & Associates, LLP would be pleased to perform the

LARRY L. BERTSCH, CPA, CFF, CGMA
CPA – Certified Public Accountant
CFF – Certified in Financial Forensics
CGMA - Chartered Global Management Accountant
265 E. Warm Springs Road Suite #104
Las Vegas, Nevada 89119
Telephone: (702) 471-7223
Facsimile: (702) 471-7225
Email: larry@llbcpa.com

EMPLOYMENT:

1/2003 to Present Larry L. Bertsch, CPA, & Associates, LLP
Position: Managing Partner
(See attached Professional Assignments)

1/91 to 1/2003 Federal Bankruptcy Trustee and self-employed consultant.
(See attached Professional Assignments)

9/89 to 6/91 Aladdin Hotel & Casino, Las Vegas, Nevada
Position: Chief Financial Officer
(Member of Consulting Group appointed by Bankruptcy Court)

4/87 to 6/89 Marina Hotel & Casino, Las Vegas, Nevada
Position: Chief Financial Officer
(Member of Consulting Group appointed by the Bankruptcy Court)

10/85 to 4/87 Independent Financial Consultant

6/83 to 9/85 Claridge Casino Hotel, Atlantic City, N.J.
Position: Senior Vice President
Executive Vice President
Member--Board of Directors

8/78 to 6/83 Caesars Atlantic City, Atlantic City, N.J.
Position: Vice President/Treasurer

1/76 to 8/78 Caesars World, Las Vegas, Nevada
Position: Director of Audits

5/69 to 9/75 Alexander Grant & Company
Position: Manager

6/66 to 4/69 The National Cash Register Company (NCR)
Position: Manager--Marketing Information Systems

8/64 to 6/66 American Institute of Certified Public Accountants
Position: Project Manager

6/60 to 8/64 Arthur Andersen & Co.
Position: Senior Auditor

Other Experience:

Taught courses in accounting, auditing, CPA problems, financial analysis, casino accounting and management, and strategic planning at Rutgers University, the University of Nevada Reno (UNR), Atlantic Community College, Stockton State College and University of Nevada Las Vegas (UNLV).

Larry L. Bertsch, CPA, CFF, GCMA

Curriculum Vitae

Chapter 7 Bankruptcies

Since 1991 have administered and closed over 8,000 cases

Chapter 11 Trustee

Mountain Diagnostics (Radiology)
Force One (Multi-level Marketing)
ATM Services (Cash Advance)
Ingersoll (Dentist)
Western Linen (Laundry)
John Tobin (Hearing Aids)
Dryifs, Inc. (Construction)
Tom & Maria Lioubas (Double Eagle Casino & Apartment Complex)
Citywide Funding, Inc. (Check Cashing)
Stewart Matthews Wilson (Beauty Shop)
ADAMA (Real Estate Development with 66 LLC's)
Sixth & Gass, LLC (Office Building) (Operate and Protect Company Assets until completion of bankruptcy)
21st Century Technologies (Listed Venture Capital Company) (Liquidation Trustee)
Marlyns, Inc dba Rock- a- Billys (Night Club)
Draft Bars (Dispensary equipment)

Chapter 7 Operating Bankruptcy

Bowman & Sons Printing (Printing)
City Oil Company – City Cutbank (Oil Production)
Citywide Funding, Inc. (Check Cashing)
James Hogan M.D. (Medical Doctor)
Las Vegas Sportspark (Recreation Center)

Special Master (Bankruptcy Court)

Selma Andrews (Determine amount due Citywide Home Loans, Inc.)

Liquidating Trustee (Bankruptcy Court)

21st Century (Investment Company)

Special Assignments (Bankruptcy Court)

Adama Plaza, LLC (Strip Mall), Manager
Rodeo Paradise (Strip Mall), Manager

Receiver (State Court)

Baby Grand dba Maxim Hotel/Casino
Main Street Station (Hotel/Casino)
Wright Company (Oil Distribution)
CBS, Inc (Computer Business Solutions)
Gem Wildrose Partnership (Construction)
Boulder-Sahara Shopping Center
John Hampton (Housing for American Bank of Commerce, Pioneer Citizens, and Sun State Bank)
Magic Cleaners (Partnership Dispute)
Boulevard Hotel (Motel)

Elena Tanasescu (Apartments)
Tigger Experience (Partnership Dispute)
Federal Electric, Inc. (Construction – Ownership Dispute)
Grand Court II (Senior Citizens Residences)
Thomas v. Thomas (Divorce)
Uptown Motel (Motel (30 units)) (Operate and Protect Company Assets until Foreclosure)
Southwest Exchange (1031 Qualified Intermediary) (Embezzlement)
 Qualified Exchange, Inc
 Blackstone Limited, LLC
 International Integrated Industries, LLC
 Sirius Capital, LLC
 Ventana Coast, LLC
 Capital Reef Management, LLC
 Global Aviation Delaware, LLC
 Nexgen Management, LLC
 Trinity Star, LLC
 Nevada Safe Harbor, Inc
 Americade, LLC
 Bianathar, LLC
McAnlis v. Kerr (“Vencenza”) (Dispute in LLC) (Development Property)
Landbridge, LLC (Land Development) (Owner Dispute)
TNA Wireless, LLC (Owner Dispute)
DFA, LLC v. Leo Davenport (Mortgage Broker) (Marshal Company Assets)
 GFD Investments, LLC
 Southwest Financial,
 Tonyoyl, LLC
 D&G Development Group, LLC
 OPM Group, LLC
 Glenn’s Construction Control Services
Landesbank Baden-Württemberg, Bank (“LBBW”) v. FX Luxury Las Vegas I, LLC (Operate 18 acres of
 Real Property located on Las Vegas Strip involving over 90 leases)
Lightning Group Inc v. Charles Weibe (Marshal Asset for Court)
MS Concrete, Inc (Concrete Company) (Collect, Marshal, Liquidate Company Assets)
National Money Service Corp (Pay Day Loan Company) (Owner Dispute)
Providence Village, LLC (Shopping Center) (Operate and Protect Company Assets until Foreclosure)
Seibt Desert Retreat (RV Resort) (Operate and Protect Company Assets until Foreclosure)
Richard Kall et al v. Razorstream, LLC et al (Preparation of Income Tax Returns)
Clark County Credit Union v. TX, LLC (Apartment Complex) (Protect Company Assets until
 Foreclosure)
Branch Banking & Trust v. Ford Family Eastern, LLC (Shopping Center) (Operate and Protect Company
 Assets until Foreclosure)
Branch Banking & Trust v Ford Family LLC @ Stephanie (Shopping Center) (Operate and Protect
 Company Assets until Foreclosure)
Barth v. Stuart (Monitor Assets to collect on confession of Judgment)
Olympic Gardens (Maintain Sexually Oriented Business License)
Albrecht v. Kalinko (Partnership Dispute)
Boulder Dam Credit Union (Foreclosure on Building)
Donut Mania (Partnership Dispute)
Miramar (Ownership Dispute)

National Money (Pay Day Loan Business)
Olympic Gardens (Operate to keep License)
Lucky Dragon (Casino foreclosure and Sale)
Global Pacific Construction (Construction)

Receiver (Family Court)

Carr v. Carr (Monitor Business Assets)
Que v. Que (Finding and administration of Assets)
Kinkead v. Kinkead (Monitor Income and Distribute per Court Order) (Verification of Income)
Peterson v. Peterson (Monitor Income and Distribute per Court Order) (Verification of Income)
Allied Flooring (sales and Installation of Carpet, Tile, and Marble)

Receiver Consultation

Guru Enterprises (Convenience Store)
Motel - North Las Vegas (Sunrise Inn)
Motel - Valley View (Quality Inn)

Special Master (Federal District Court)

Appointed by the Honorable Philip M. Pro, District Judge, United States District of Nevada at the request of the Federal Deposit Insurance Corporation (John Anderson properties including the Maxim Hotel/Casino) (Federal Deposit Insurance Corporation vs. John Anderson and Edith Anderson---CV-S-95-00679-PMP(LRL)).

Appointed by the Honorable Judge Abramson, United States District of Texas, to operate the Maxim Hotel until the foreclosure took place by Mortgage Holder. (800 Rooms)

Special Master (State Court)

Trade Show Specialties (Ownership Dispute)
Blue Moon v LVMB (Dispute between Advertising Agency and Client)
Vion Operations, LLC et al v. (Mob Experience) Jay Bloom, Carolyn Farkis and Companies
Eagle Group Holdings, LLC
Murder, Inc.
The Mafia Collection, LLC
A.D.D. Productions, LLC
Order 66 Entertainment
Eagle Group Productions, LLC
Con X

Special Master (Family Court)

Keeter v. Keeter (Divorce) (Collect, Marshal, Liquidate Personal Assets)
Nelson v. Nelson (Divorce) (Define assets and summarize receipts and disbursements)
Sorenson v. Sorenson (Liquidate two properties and Airplane)
Clark v. Clark (Monitor liquidation of certain assets)

Trustee (Federal District Court)

Appointed by the Honorable Lloyd D. George, District judge, United States District of Nevada, at the request of the Internal Revenue Service (Appointed to oversee the investigation, collection, and

liquidation of assets of Defendant and related entities---United States of America vs. Christensen CR-S-95-074-LDG(LRL)).

Bankruptcy Examinations

Primvest
Valley & ABCO Concrete
Indian Springs Casino (Casino)
Gibraltar Insurance (Insurance)
GMF, Inc. (Auto Dealer)
PPB, Inc. (Pure Pleasure Book)
AR Gaming dba Mahoney's Silver Nugget (Casino)
NES (Nevada Electrical Supply)
Angelo Grouziles
NEC (Electrical Contractor)
Ronald/Corrine Byrd dba Cherokee Construction
ROJAC dba Club Paradise
Odyssey Transportation (Air Transport)
G&A Medical Personnel (Pharmacy Evaluations)
Principle Centered, Inc. (Construction Companies)
Anderson Maintenance (Valuation of Company)
Saxton, Inc. (Real Estate Company)
National Audit Defense Network (NADN) (Tax & Computer program sales)

Bankruptcy Disbursing Agent

Riviera Hotel/Casino
Four Queens
Stratosphere (Executive Compensation) Expert (Bankruptcy Court)
Continental Hotel/Casino (Close the Hotel/Casino)

Consulting

Debbie Reynolds Hotel (Casino/Hotel)
GMF, Inc. (Automobile Dealership)
Bicycle Club (Card Club/Casino)
Maxim Hotel (Management Agreement)
Bourbon Street (Casino/Hotel)
Artisan Hotel & Spa (Hotel) (Consultant for Court Appointed Receiver)
Blue Moon LLC (Hotel) (Consultant for FDIC Receiver)
Community Bancorp (Bank Holding Company) (Consultant for Bankruptcy Trustee)
Silver State Bancorp (Bank Holding Company) (Consultant for Bankruptcy Trustee)
Silver State Helicopters (Helicopter Flight School involving government grants) (Consultant for Bankruptcy Trustee)
Progressive Gaming (Gaming Company) (Tax Issues) (Consultant for Bankruptcy Trustee)
One Cap (Mortgage Broker) (Consultant for Bankruptcy Trustee)
Davis Bowling (Company Transition) (Consultant for Bankruptcy Trustee)
Dave's Detailing (Airplane Detailing) (Analysis of Covenants on Settlement)
Hooters (Bankruptcy Transition)
Dunkin Donuts (Retail – Donuts) (Sale of Las Vegas Properties)

Ely City Council (Steam Train from Kennecott Copper)

Expert Witness

Lindquest v. Stefan (Vegas Cabinets) (92-A-305398-C, State Court)
Southwest Securities dba Marina Hotel/Casino (87-A-255637-C, State Court)
Sutton v. Sutton (Divorce) (Valuation of herd of cattle in a divorce case, Family Court)
Landmark Hotel/Casino BK-85-21113 – (Southern Nevada Federal Court)
Crosslands Mortgage v. Calabrese (95-A-352222-C, State Court)
Marlene Michaels (Partnership Dispute) (BK-93-22242-RCJ, Bankruptcy Court)
Glendonon vs. GMF (Employee Termination Dispute) (Gave deposition but settled)
Metron, Inc. (Shareholder Dispute) (CV-S-03-0756-LDG (RJJ), Federal Court)
Joe v. Joe (Divorce) (Had deposition taken)
Romona Lee's v. Shef Products, Inc. (A-458218-CC-2005, State Court)
Aviation Insurance Services v Leslie C. Dewald (2:06-cv-01461-JCM-LRL), Federal Court
Besdow, LLC (Arbitration) (Valuation of Company)
National Auto, LLC (Arbitration) (Valuation of Company)
AMG v. LIG (Real Estate) (Management Contract)
Sandy Hackett v. Richard Feeney, et al (entertainment) (Partner Dispute)
Creative Light Source, Inc. v Brackin, et al (Lighting Company - Examination of books and records)
Landbridge, LLC (Partnership Dispute)
 Oldman Power, LLC
 Highland Land Development, LLC
Mark Perez v. Greg McCoy et al. (A-13-690077-B, Clark County District Court) (Partner Dispute)
Larry Callahan Trust (Investor Dispute) (Forensic Examination of books and records)
Nevada State Bar (Trust Funds Investigation)
Vegas One Realty (Forensic Examination for Embezzlement)
Lionel Sawyer Collins (Classification and Collection of Accounts Receivable)
Rose – 1031 (Section 1031 Exchange)

Trustee Consultation

Community Bank
Silver State Bank
Silver State Bancorp

Forensic Examinations (Other)

Movado Group, Inc. v. The Jewelers (Forensic Examination for Arbitration)
Daood Sada, v. Sabah Boles (Owner dispute) (Forensic Examination of business books and records)
Michael J. Amador (Asset Location for Law Suit)
Kaercher Campbell Insurance (Insurance Company) (Owner dispute)
FDIC v OHDB, LLC (Motel Property - Examination of books and records)
Trimmer (Personal Assets - Fiduciary Transactions)

Larry L. Bertsch, CPA & Associates
Certified Public Accountants
265 E. Warm Springs, Suite #104
Las Vegas, Nevada 89119

Telephone: 702-471-7223
Fax: 702-471-7225

May 27, 2020

Rates charges for services by the firm.

Managing Partner

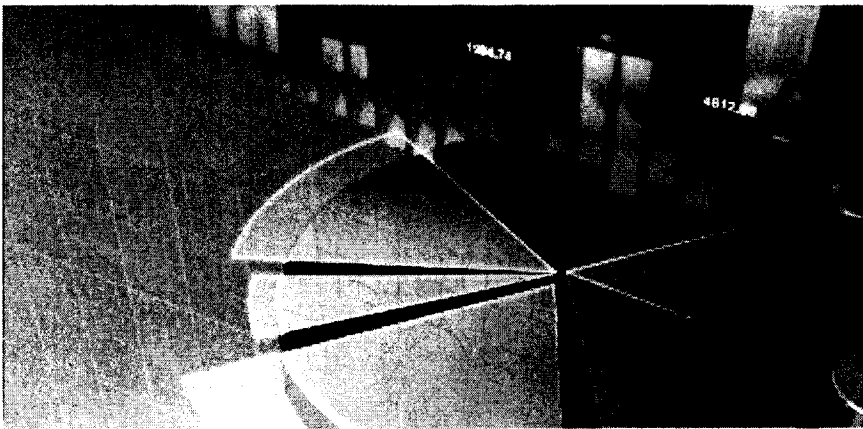
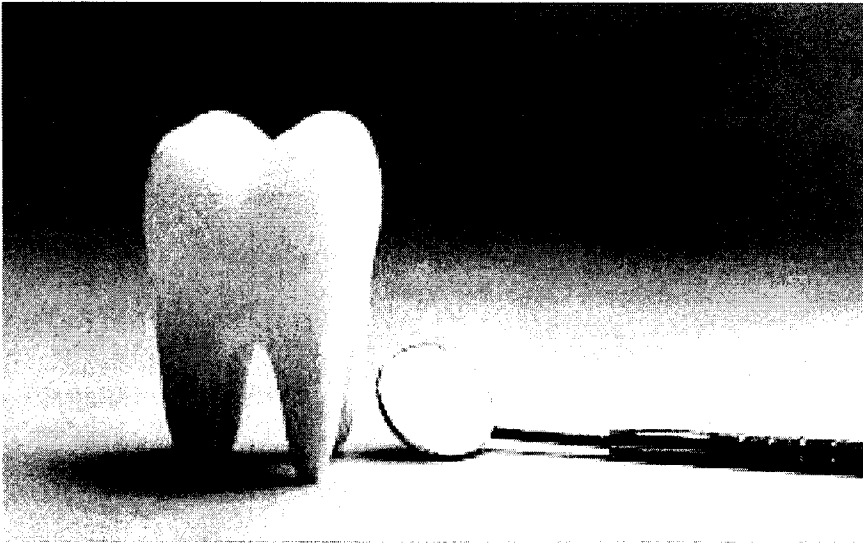
Partners

Staff

Clerical



**PBTK Proposal - Forensic
Accounting Services for the NV
State Board of Dental Examiners
(06-08-2020)**



P B T K
PIERCY BOWLER
TAYLOR & KERN
 Certified Public Accountants
 Business Advisors



A Proposal Prepared for the

***Nevada State Board of Dental
 Examiners***

Forensic Financial
 Specialist Services

PBTK CONTACT:
Michael L. Rosten, CPA/CFF, CFE
 mrosten@pbt.com
 (702) 384-1120

6100 Elton Avenue, Suite 1000
 Las Vegas, Nevada 89107

June 8, 2020

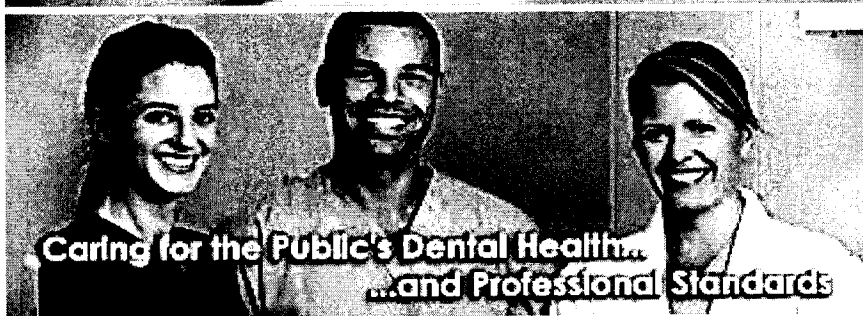


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COVID-19

Piercy Bowler Taylor & Kern continues to closely monitor the ongoing developments associated with COVID-19 during these unprecedented times. The well-being and safety of our clients, our team, and our community is our top priority. We have implemented several protocols that respect personal health and safety while enabling our employees to remain productive and committed to client service.

Our assurance teams will limit their physical presence at client locations to the maximum extent possible. We ask that you consider granting our teams read-only system access to the appropriate files/information to allow them to perform the necessary procedures to complete their assignments remotely and on time.

If you have any questions or concerns regarding the safety of your or your employees' interaction with our team, please contact me directly at 702-384-1120 (tomd@pbt.com) or our Chief Operating Officer, Robert Worthen, at 702-673-1212 (robert.worthen@pbt.com).

Tom Donohue, CPA
President
Piercy Bowler Taylor & Kern

P B T K

PIERCY BOWLER
TAYLOR & KERN

Certified Public Accountants
Business Advisors

June 8, 2020

Mr. Frank DiMaggio
Executive Director
Nevada State Board of Dental Examiners
6010 S Rainbow Blvd., Suite A-1
Las Vegas, NV 89118

Dear Mr. DiMaggio,

We appreciate the opportunity to submit our proposal to provide forensic financial specialist services to the Nevada State Board of Dental Examiners ("NVSBD" or "the Board"). Specifically, to assist you and your personnel concerning investigation, review, and analysis of complex financial documents about the activities of the NVSBDE; and then provide written reports of findings and conclusions.

Piercy Bowler Taylor & Kern ("PBTk" or "the Firm") is a premier Nevada-based provider of auditing, consulting, and tax-related services for governments, nonprofits, and non-governmental organizations. We have a superior model that puts more talent on the job. You will see and interact with our Principals throughout the audit, not just for a few hours at the beginning and end of our engagement.

Our technical resources rival broader national and international firms, without the bureaucracy inhibiting quality service. Using targeted request lists, we simplify the information gathering process for your staff, so our process is less intrusive. Our practice aids and comprehensive technical resources create additional efficiencies that assist us in meeting your deadlines.

We have highly relevant government and nonprofit expertise. We will perform and complete our services in a timely and competent manner.

We believe that as you read our proposal and review our qualifications, you will find PBTk as the best choice to provide your requested services. If you have any questions or want additional information, please call or email me.

Very truly yours,



Michael L. Rosten, CPA/CFF, CFE, Shareholder

Executive Summary

“Technical excellence, superior service” is our motto and the focus of everything we do. We have the experience, technical proficiency, and other resources typically only found in large national firms but still maintain a “hands-on” approach to client service. Upon reviewing PBTk’s background and extensive history performing the requested type of services during the past 30 years, we believe you will understand why PBTk is the best choice. Our people and culture make the difference.

Extensive, relevant experience. Many of our current clients are government entities and nonprofit organizations. We have a dedicated forensic accounting team that regularly works with local and state government entities, companies, attorneys, and others performing audits, forensic investigation, analysis, and reporting services. Our work will help instill confidence and trust in your commitment to fiscal integrity and responsible leadership.

Mr. Michael Rosten, CPA/CFF, CFE, will lead your Forensic Financial Investigation. His broad public accounting knowledge and leadership experience come from his work with our current clients. His team is excited about the potential of working with you.

We add value. Our significant experience gives us familiarity with various “best practices” across a wide range of industries. We bring that expertise and value to our working relationship with NVSBDE. We will help your management team meet your fiduciary responsibilities for accountability, safeguarding of assets, and the wise allocation of the Board’s resources. Our goal is to provide you with meaningful, fact-based information resulting in a measurable value that may substantially offset our fees.

We communicate effectively and complete our work timely. The interaction between our team and your financial staff is key to the success of your engagement. A good relationship also benefits you through coordination of client staffing, additional services, and timely work scheduling and reporting. Our communication is why and how we will work so well with your team.

We offer competitive fees for professional services. We want to perform your forensic investigation and be one of your most trusted business advisors. PBTk understands the business of governments and is best qualified to provide your requested services at a fair and competitive price (detail on page 10).

“We were very happy when PBTk received the contract with Workforce Connections because we knew they had vast experience with local governments. The PBTk audit team is willing to work with us to resolve any issues prior to making them a big audit issue. We can run anything by them and they will work hard to get us answers. I would definitely encourage any company or organization considering PBTk to give them a shot. Once a company experiences their professionalism and willingness to resolve issues with management, they will definitely be happy they signed on with the firm.”

Jim Kostecki
CFO
Nevada Workforce Connections

Scope of Work / Services to Be Provided

Based upon the informal solicitation, we understand that the Nevada State Board of Dental Examiners requires the services of forensic financial specialists to assist the staff of the Board in the investigation of complex financial activities of the Board, for a time period certain (to be determined by the Board). The objectives of our services will be to:

1. Provide expert opinion and review of past financial activities, related facts, and circumstances, and the study of complex business documents, accounts, and other documents as necessary;
2. Provide written reports to NVSBDE concerning our investigations; and,
3. Provide witness testimony or other services, as required, related to our forensic procedures and reports.

PBTK – The Right Choice

“Technical excellence, superior service”

PBTK is a premier alternative to larger national and international firms. As a legitimate alternative, we know we must be as good or better technically while providing superior service to our clients. We have assembled a complement of technical talent rivaling the large national firms. Smaller firms typically lack human resources because they are unable or unwilling to invest in the resources needed.

In addition to investing in extensive technical resources, we have a service delivery model that puts more talent on each engagement. Large national and international firms typically use a “pyramid” service model, consisting of a Partner/Principal at the top and several inexperienced people across the base. This “pyramid” model limits the attention and advice clients receive from the engagement Principal. Our model is more analogous to a “cylinder” – with Principals and Managers, Senior Associates, and Associates, each representing approximately one-third of our professionals. Thus, our Principals are onsite for much of the engagement, not just a few hours at the beginning and end.

“Quality is never an accident; it is always the result of high intention, sincere effort, intelligent direction and skillful execution; it represents the wise choice of several alternatives ...” - Will A. Foster

Ability to perform

At 30 years, PBTK is Nevada’s longest-tenured, largest independent CPA firm. We have a full-time staff of 73, 32 of whom are CPAs. PBTK’s 37 auditors are experts in performing audits and providing tax services for nonprofits, governments, and non-governmental organizations (NGO).

PBTK’s offices in Las Vegas, Reno, and Salt Lake City give us ready access to the West’s major metropolises. Accordingly, we find, hire, and retain the best people. Periodic performance evaluations of Associates by Principals, competitive compensation, and accelerated advancement for high achievers keep our team engaged. We match technical talents and personal characteristics to engagement requirements. Our timely continuing professional education and on-the-job training are critical for our staff retention. PBTK and its Principals are licensed as required by the applicable jurisdictions.

We screen prospective clients to ensure that their principles meet our high standards of integrity and business ethics. Consequently, PBTK’s values reflect those of our clients.

Experienced Leadership

Principals

Some of our 20 PBTK Principals (our highest technical designation) have practiced public accounting in multiple domestic jurisdictions for up to 45 years. Last year, PBTK's 10 Audit Principals were extensively involved in the performance of over 100 audits. As such, PBTK has tremendous expertise in virtually every aspect of accounting, forensics, and audit matters affecting our clients, including those operating in multiple domestic and foreign jurisdictions. Our seven Tax Principals, some with over 30 years of experience, provide a wide range of tax preparation and consulting services for companies involved in a variety of industries.

James Andrus, CPA

Lisa Cross, CPA

Troy Crowther, CPA

Shannon Donohue, CPA

Thomas M. Donohue, CPA, CFE, CIA

Jeffrey B. Edwards, CPA

Christopher Farthing, CPA

Martha Ford, CPA, CFE

Angela K. Go, CPA, CFE, CISA

Thomas Green, MBA, CIA

Gavin L. Harris, CPA, CFE, MBA

Mark Hashimoto, CPA, CFE

Michael W. Kern, CPA

William M. Nelson, CPA

L. Ralph Piercy, CPA

David Porter, CPA

Michael L. Rosten, CPA, CFE

Scott W. Taylor, CPA

Ryan C. Whitman, CPA, CFE

James W. Wilcox, CPA

PBTK and its Principals have the following affiliations:

- American Institute of Certified Public Accountants (AICPA)
- The Public Company Accounting Oversight Board (PCAOB)
- The Government Finance Officers Association (GFOA)
- The Government Audit Quality Center (GAQC)
- The Center for Public Company Audit Firms
- The AICPA Center for Audit Quality (CAQ)
- The Nevada Society of Certified Public Accountants (NVCPA)

PBTK is a member of DFK/USA, which is a member of DFK International, both associations of independent CPA firms. Our membership in DFK/USA enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients. The primary objective of both associations is to enhance each member's ability to serve its clients through the sharing of information and access to additional resources when necessary.

DFK/USA has 26 member firms located in major cities across the United States. DFK International, headquartered in London, England, has a global membership of more than 260 member firms located in over 70 countries.

"PBTK is incredibly responsive and consistent. We needed some real technical assistance from them when we raised nearly a billion dollars in financing. They were like surgeons going through the details and the processes. Some of the largest national banks and law firms were very impressed with their contribution. I would absolutely recommend PBTK."

Don Ahern
CEO and Chairman of the Board
Ahern Rentals, Inc.



Government Agencies / Nonprofit Stewardship

PBTK performs forensic audits and related financial investigative services for entities that receive public and government funds at the same high level as those of private financial investigative audits. However, the perception of how government entities expend funds is held to a higher expected level of stewardship by the general public. We know that to meet or exceed that higher perception, investigators must have a clear understanding of the complex standards and requirements of the government sector.

Our experience with these unique organizations has also made us aware that it is essential to provide excellent service at a competitive price. We apply that understanding to the selection and design of appropriate investigative audit procedures, all at a high value-to-cost basis. We customize each of these engagements by conducting extensive planning procedures to focus on relevant issues. An institutional, less focused approach often leads to lower quality and service failures.

Client References

Our Firm has considerable experience providing financial investigative services and professional auditing services to state and local government entities and nonprofit organizations. Following is the contact information for some of our engagements. NVSBDE may contact each of the organizations/individuals listed below as part of any due diligence procedures. We are happy to provide additional references if requested.

<u>Client</u>	<u>Contact Person</u>	<u>Telephone</u>	<u>Email address</u>
City of Las Vegas	Venetta Appleyard Director of Finance	[REDACTED]	[REDACTED]
Marquis Aurbach Coffing	Cody S. Munteer, Esq.	[REDACTED]	[REDACTED]
Legal Aid Center of Southern Nevada	Christine M. Miller, Esq	[REDACTED]	[REDACTED]
Goodwill Industries of Southern Nevada	Ken Jones CFO	[REDACTED]	[REDACTED]
Catholic Charities of Southern Nevada	Beth Kaczmariski VP of Finance	[REDACTED]	[REDACTED]
Carson City, Nevada	Sherri Russel CFO	[REDACTED]	[REDACTED]

Effective Communication

A critical factor in a successful audit is the interaction between our audit team and your management. A good working relationship provides the auditor with a sound understanding of the clients' operations, especially during the planning stages of the audit, which prevents surprises or problems during fieldwork. A good relationship also benefits the client through coordination of client staffing, additional services, and timely reporting.

Effective communication among your management and our team, through all stages of the engagement, is critical to performing a forensics audit effectively and efficiently. The interactions must be open, non-adversarial, and timely to be effective. There should be no surprises, especially near a deadline.

Unlike many of our competitors that attempt to push most work to lower-level staff, we believe that our clients value the expertise of our Principals and Managers. Accordingly, our Principals and Managers are actively involved throughout the engagement. Engagement performance decisions, including necessary adjustments to the nature and scope of procedures, are made timely, efficiently, and effectively. This process has the added benefit of improving communication with management and those charged with governance. It is also one of the keys to how we deliver on our motto, a variation of which is “**there is no substitute for technical excellence and superior service.**”

Throughout the investigative process, we have informal progress conferences with key management personnel to discuss the progress of our work and any matters that might require additional procedures. Once our fieldwork is complete, we arrange a conference to review our draft investigative reports and notes to it, with your personnel. We seek your input before finalizing our comments. We would also be present to answer any questions during the presentation of your report to any oversight bodies.

We anticipate no significant problems in this engagement. If substantial issues should arise during our investigation, we will consult with the Executive Director to possibly redefine the scope of the engagement. A potential adjustment of our fee, subject to the terms of our agreement, would then be discussed with management.

Client Confidentiality. We are committed to protecting our client’s information systems and related confidential and proprietary information. Access to client information in our engagement documentation files is subject to the confidentiality provisions of applicable laws, regulations, and professional standards. We educate our employees about client confidentiality and information protection through orientation by both administrative and IT staff.

PBTK’s *Quality Control Document and Employee Handbook* provides additional specific guidance to employees on client confidentiality and engagement documentation security when working inside and outside of the office. Applicable professional standards bind our employees and others under our supervision. Breach of a client’s confidentiality is grounds for termination.

PBTK uses the following data protection protocols:

- Emails received are for the intended recipients only and are not accessible by any member of the Firm. Our IT department monitors incoming emails for potentially malicious file attachments. They may access potentially hazardous emails before allowing them to reach the intended recipient.
- PBTK uses a ShareFile Portal that allows clients to download and upload files securely. Information received *via* ShareFile is stored on a secure portal system for retrieval only by designated individuals at PBTK. Management may email files without encryption at their discretion.
- PBTK restricts access to information for this engagement *via* user group profiles. The user group for this engagement will consist of engagement team personnel, the quality control technical reviewer, and the IT department (for administrative purposes only). Each member of the user group has unlimited access and rights (*i.e.*, read, write, delete, and execute). The engagement needs and evolving circumstances will determine user group modifications. Following the incorporation of client information into our audit software, less than ten (10) PBTK employees have access, including our IT department (for administrative purposes only).
- We utilize intrusion detection software built into both our email and remote access systems. The IT department continually monitors access logs to verify that only authorized users access our system.

Engagement Team / Key Personnel

Engagement Principal



Michael L. Rosten, CPA/CFF, CFE, Shareholder directs the forensic accounting and litigation services at PBTK, which includes fraud investigations. In this capacity, he focuses on sifting through financial transactions to resolve allegations or evaluate suspicions, interprets that transactional data and then organizes that information into easy to understand reports for use by counsel, or presentation in court.

Industries: Real estate development and operation, construction, retail establishments, Special Master on accounting issues, court-ordered retention on accounting matters, jointly retained as a neutral party for disputes involving accounting matters.

Services: Forensic accounting, fraud investigation, damage calculations (lost profits, contract, etc.).

Education: Bachelor of Science – Accounting, California State University, Bakersfield

CPA Certifications and Permits: Nevada, California, Texas

Other Certifications: Certified Fraud Examiner, Certified in Financial Forensics, Certified Valuation Analyst, and Master Analyst in Financial Forensics

Memberships: American Institute of Certified Public Accountants, Association of Certified Fraud Examiners, National Association of Certified Valuators and Analysts, and Nevada Society of Certified Public Accountants.

Manager



Jennifer A. Oyadomari, CPA, CFE, is a manager with the forensic accounting and litigation services at PBTK, which includes fraud investigations. In this capacity, she provides litigation support and financial valuation services. Her experience has involved valuing businesses, applying forensic or investigative accounting techniques, and quantifying economic damages. She has worked in litigation support since 2010.

Industries: Real estate development and operation, construction, retail establishments, restaurants, cannabis companies (cultivation, production, dispensaries), medical practices, manufacturing. Jennifer also has experience in court-ordered retention on accounting matters, jointly retained as a neutral party for disputes involving accounting matters

Education: Master of Science, Accounting, University of Nevada, Las Vegas; Bachelor of Science – Business Management, emphasis in Accounting, University of Nevada Las Vegas; Associate of Science – Pre-pharmacy, College of Southern Nevada

CPA Certifications, Permits: Nevada

Other Certifications, Permits Awards, Distinctions: Certified Public Accountant, Certified Fraud Examiner, Certified in Financial Forensics

Memberships: American Institute of Certified Public Accountants, Association of Certified Fraud Examiners, Association of Government Accountants, and the Nevada Society of Certified Public Accountants

Associate



Erika Beaudry, Forensic Accounting Associate, joined Piercy Bowler Taylor & Kern in January 2020. Prior to working for the Firm, she interned with Enterprise Holdings, and worked in retail while going to college. Since joining PBTK, Erika has garnered experience in completing review, compilation, and other attest services for clients in various industries including manufacturing, construction, real estate, and government. She has worked extensively in forensics investigations during her tenure at PBTK and is in the process of becoming a Certified Fraud Examiner and Certified Public Accountant.

Industries: Real estate, franchise, entertainment, government, manufacturer

Education: Bachelor of Science –Accounting, University of Nevada Las Vegas; Associate of Business, College of Southern Nevada

Memberships: Association of Certified Fraud Examiners

Representative Clients: Sugar Factory LLC, SVN The Equity Group, Singleshot Entertainment, Seraph, City of Dallas

Estimated Fees and Hourly Rates

Our experience gives us confidence that we are the most qualified firm to provide the Nevada State Board of Dental Examiners with your requested professional services on time.

Standard hourly rates for Principals are \$█████; Managers - \$█████ and, Associates - \$█████. For this proposal, the discounted hourly rates for our Principal is \$█████; Manager - \$█████ and, Associates - \$█████.

We will agree to cap the blended average of all personnel working on a discrete project-basis at \$█████ per hour. To illustrate, if after the completion of an assignment, the total personnel hours worked exceeds \$█████ calculated as (hours worked x hourly rates) / hours worked, there will be a write-down to that ceiling.

Terms of Retention

Our retention will be according to an engagement letter with the Nevada State Board of Dental Examiners. Any work performed will also be governed by applicable accountancy and ethical standards.

- We will perform our services following the standards for forensic services established by the American Institute of Certified Public Accountants (AICPA). Among other things, those standards require that we complete our assignments with integrity and objectivity. As defined in the AICPA's Code of Professional Conduct, objectivity is "*a state of mind, a quality that lends value to a member's services. The principle of objectivity imposes the obligation to be impartial, intellectually honest, and free of conflicts of interest.*"
- Forensic accounting services generally involve the application of specialized knowledge and investigative skills to perform procedures to collect, analyze, evaluate, or interpret certain evidential matters to assist stakeholders in reaching a conclusion.
- We do not warrant or predict the development or outcome of this matter. Our fees and the payment of our invoices for this engagement are not contingent upon said result.
- We are not presently aware of any relationships or circumstances that we believe might be construed as a conflict of interest but agree to advise you accordingly should any arise. As individual assignments occur, we will conduct an internal conflict-of-interest to ensure there are no barriers to the performance of Forensic Financial Specialist Services.

¹ The rates quoted herein have been **discounted approximately 30%** from our standard hourly rates.