



# INSPIRED TO KEEP AN EYE ON THE HORIZON

September 20, 2019

**Proposal for Forensic Accounting Services — RFP No. 1963**

## **CITY OF RIVERSIDE**

### **Submitted By:**

Eide Bailly LLP  
**Roger Alfaro**  
Audit Partner

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## A. Cover Letter

# WE WANT TO WORK WITH YOU.

Thank you for giving Eide Bailly LLP the opportunity to propose on a forensic review of the City of Riverside's (the "City") participation in the Southern California Public Power Authority ("SCPPA") for a 10-year period ending December 31, 2018.

We've served the government industry for more than 50 years and work with more than 900 government clients throughout the nation. We understand your specific challenges, needs and goals and have fine-tuned our forensic accounting process to create a more effective and efficient engagement. Our forensic professionals have extensive experience in reviewing agreements, policies, and past financial transactions for specific purposes. These professionals hold the following relevant credential types:

- Certified Public Accountants (CPA)
- Certified Fraud Examiners (CFE)
- Certified in Financial Forensics (CFF)
- Certified Forensic Interviewers (CFI)
- Certified Internal Auditor (CIA)
- Master's degrees in Economic Crimes and Fraud Management

We have reviewed your RFP and Exhibits, including Exhibit A reflecting the scope of services, as well as the terms and conditions stated within. We are ready and willing to enter into a contract with the City.

During your engagement, we will work closely with the City's designated point-of-contact to identify issues and provide responsive solutions that are tailored to your City. In addition, you will experience partner involvement during all phases of the engagement.

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

Sincerely,



Roger Alfaro  
Audit Partner  
909.755.2829  
[ralfaro@eidebailly.com](mailto:ralfaro@eidebailly.com)

## 1 EXPERIENCE

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

## 2 PEOPLE

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

## 3 COMMUNICATIONS

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

## 4 CORPORATE RESPONSIBILITY

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

## B. Statement of Understanding and Approach

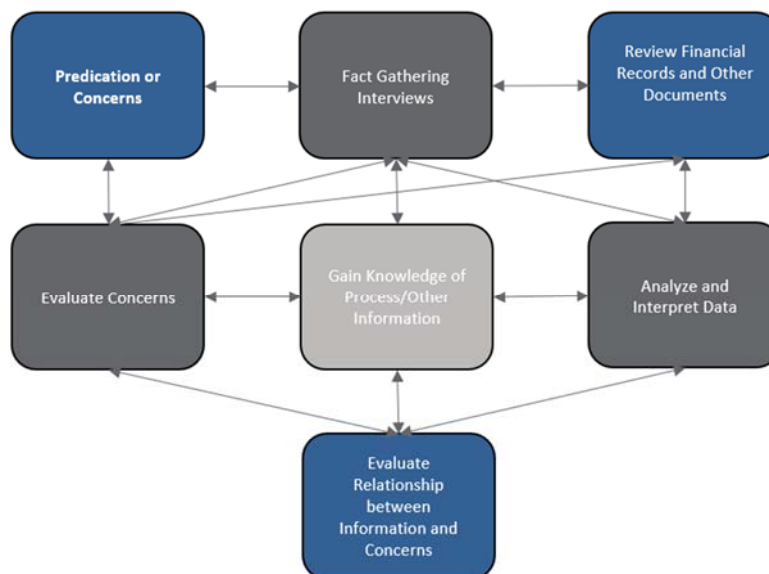
We have reviewed your Request for Proposal (“RFP”) and Tasks A through E as outlined in Exhibit A. We understand your forensic review needs as follows for a 10-year period ending December 31, 2018. We will:

- Conduct interviews with all seven City Council Members, the City Manager, the Public Utilities General Manager, and the Chief Financial Officer to discuss any concerns regarding SCPPA-related matters.
- Determine how the City has entered contracts, expended funds, and participated in other efforts with the SCPPA.
- Review, summarize, analyze, and categorize expenditures by the City for contracts authorized under SCPPA.
- Review the level of approval for each expenditure (up to 25 expenditures per year to analyze) from the Board of Public Utilities and /or the City Council for each SCPPA.
- Compare expenditures to industry standard costs to determine the amount of savings, if any, the City’s ratepayers experienced through the SCPPA Agreements.
- Determine the level of participation in projects additional to the provisions for financing generation and transmission of electric power, to determine if the SCPPA participation has been effective at providing services in an economical, efficient, and effective manner, whether its goals and objectives were/are being achieved, and whether it was/is complying with applicable City and Utility Department procedures in areas of contract signature authority.
- Analyze previously performed audits from the City’s Internal Audit Division and other external contractors specifically related to the SCPPA participation.
- Present the findings to the City Council.

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

### Forensic Accounting Approach

Our methodology for resolving financial concerns involves gaining an understanding of concerns, conducting fact gathering interviews, obtaining and analyzing evidence, examining documented policies/procedures, and evaluating the relationship between the concerns and the factual information gathered and analyzed by us.



## Customized Approach for the City

We customize our forensic accounting approach based on our clients' needs and the scope. Based on the scope of services as reflected in Exhibit A of the RFP, we envision the following approach to meet the City's objectives:

Tasks A and B	Tasks C and D	Task E
<ul style="list-style-type: none"> <li>Review the SCPPA agreement and resolutions</li> <li>Conduct fact gathering interviews to discuss concerns and understand processes</li> <li>Determine records needed to address concerns identified</li> </ul>	<ul style="list-style-type: none"> <li>Collect relevant financial records consisting of available contracts, billings, accounting, banking and supporting source records</li> <li>Analyze, summarize, and categorize expenditures</li> <li>Review supporting documentation for certain expenditures</li> <li>Benchmark data against industry standard costs</li> <li>Analyze previously presented SCPPA audits</li> </ul>	<ul style="list-style-type: none"> <li>Present report of observations to the City Council</li> </ul>

## Key Personnel

Our forensic accounting professionals have performed countless forensic reviews related to a variety of allegations/concerns for various industries including government and utilities. Based on your forensic review request and scope, we have the forensic tools, experience, and the forensic professionals to complete the engagement in a sound and timely matter. Our forensic accounting professionals have extensive experience in reviewing agreements as they relate to financial transactions for specific purposes such as:

- Resolving disputes regarding expenditure allocations.
- Determining the business nature of expenditures.
- Applying applicable policies and procedures to agreements and related financial transactions to identify compliance (or lack thereof).

## Deliverable

The City can expect a written, comprehensive narrative with accompanying workpapers and bated exhibits (source records) that substantiate our observations. We pride ourselves in being a progressive firm and leader in forensic accounting and will prepare reports that can be acted and relied upon.

## Forensic Data Analytics and CAAT

We have tools available relative to the use of forensic data analytics and Computer Assisted Audit Techniques ("CAAT") that can be used as an essential aspect to speed the results and findings during forensic reviews, if deemed most effective and efficient.



# STANDING OUT FROM THE CROWD



## C. Company Information

### WHAT INSPIRES YOU, INSPIRES US.

#### Contact Person Information

Roger Alfaro

**Audit Partner**

909.755.2829

[ralfaro@eidebailly.com](mailto:ralfaro@eidebailly.com)

#### Main Office / Headquarters

**Eide Bailly LLP** (headquarters)

4310 17<sup>th</sup> Ave. S.

Fargo, ND 58103-3339

701.239.8500

#### Local Office/Other Branch Offices

**Eide Bailly LLP**

19340 Jesse Ln. Ste. 260

Riverside, CA 92508-5079

951.367.3000

For more information about Eide Bailly's branch offices, please visit:

<https://www.eidebailly.com/locations>

#### Specific Experience

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

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

## AT A GLANCE



top 25 CPA firm in the nation



offices in 15 states



330 partners



2,500+ staff



one Eide Bailly

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

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

### **Litigation/Disciplinary Actions**

The firm and its partners, as well as our clients, may periodically be the subject of investigations, formal or informal inquiries, or requests for information from a variety of regulatory agencies. It is the policy of the firm not to discuss these matters, or any client-related matters, outside of the firm. It is the firm's opinion that none of these activities have a material impact to the firm.

No members of the engagement team assigned to the City have been the subject of investigation or action by any law enforcement or regulatory agency in the past five (5) years.

### **D. Company Personnel**

We're passionate about our work—and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the governmental industry.

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



#### **Jeremy Bendewald, MBA, CFE, CFI**

**Phone - 701.239.8513**

##### **PRINCIPAL IN CHARGE OF FORENSIC SERVICES**

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



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

**Phone - 612.253.6554**

##### **PARTNER, FORENSIC SERVICES**

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



**Roger Alfaro, CPA**

**Phone - 909.755.2829**

**AUDIT PARTNER/ENGAGEMENT LIASION**

Roger provides accounting, audit and advisory services to commercial and governmental entities throughout California. His experience includes manufacturing, healthcare, nonprofit and governmental entities including cities, counties, special districts and state agencies.

Roger began his professional career with a Big 4 International firm working with large commercial and governmental entities. His expertise includes the complex accounting and regulatory requirements for single audit compliance and he is recognized as a leader in Uniform Guidance audit requirements. He has conducted financial statement audits for commercial and public companies and single audits for governmental agencies with assets exceeding \$1 billion.



**Scott Gustafsson, CPA, CFE**

**AUDIT/FORENSIC PARTNER LIASION**

Scott guides and advises assurance teams and works with governmental entities to identify and test critical points of inherent risk to protect the integrity of external and internal financial reporting. Scott performs additional services ranging from agreed upon procedures engagements for Proposition 39 and Proposition 51 bonds to assisting clients with fraud-related matters. He also assists clients with risk assessments, including reviews related to student body accounts, cash collections, internal controls, and misappropriation of assets.



**Audrey Donovan, CIA, CGAP, CRMA**

**SENIOR MANAGER**

Audrey will serve as the Internal Audit and performance audit technical specialist over all phases of the project. She has 25 years of experience in internal audit, performance / operational audit, and financial consulting for both the public and private sectors. She is the Firmwide technical resource for internal audit and performance audit. She works closely with Eide Bailly's Special Advisory and Risk Advisory Services, such as, Fraud and Forensic, Information Technology, and Quality Assurance Review.



**Brett Johnson, CPA, CFF, CFE, CFI**

**SENIOR MANAGER**

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



**Eric Hansen, CPA, CFF, CFE, CFI**

**SENIOR MANAGER**

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



allowed him the opportunity to work with all levels of staff in numerous industries and agencies.



### **Tyler Schmidt, CFE, CIDA**

#### **SENIOR ASSOCIATE**

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

## **E. Experience and References**

### **SIMILAR CLIENTS**

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

As indicated, our forensic team over the past two decades has performed countless forensic accounting examination engagements similar to this request. We would appreciate the opportunity to work with you and put our forensic accounting professionals to work for the City, to resolve, trace and provide the information you need to move forward. We would be happy to interview with you about any further applicable experience our team has to meet your needs.

#### **Similar Clients**

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

## F. Evidence of Insurance

We can meet all your insurance requirements. If awarded the work, we will provide the appropriate certificates of insurance.

## G. Pricing and Timeline

Our fees are based on the complexity of the issue and the experience level of the staff members necessary to address it. Based on our understanding of the scope of work, we propose a fee not to exceed \$115,500.

Phase & Major Task	Tasks per RFP	Duration in Weeks	Milestones	Estimated Hours	Estimated Fees
1. Planning, onsite information gathering & interviews	A & B	1 – 2	Forensic audit planning and all onsite interviews completed.	40 – 80	\$8,000 - \$16,000
2. Documentation Collection & Extraction	C & D	2 – 3	Documents, reports and extractions are received for analysis.	40 – 80	\$8,000 - \$16,000
3. Analysis & Reporting	C & D	4 – 6	All examination procedures completed. Findings	160 – 240	\$32,000 - \$48,000
4. Review & Delivery	E	3 – 5	Final report completed and presented to City Council.	80 – 140	\$16,000 - \$28,000
<b>TOTALS:</b>		<b>10 – 16 weeks</b>		<b>320 – 540 hours</b>	<b>\$64,000 – \$108,000 fees</b>
Estimated Out of Pocket Expenses - Airfare, lodging, car rental and per diems for all onsite work					<b>\$7,500</b>
<b><u>not to exceed \$115,500</u></b>					

Our fees are based on our service hours rendered by employee level. We utilize the following hourly rates: Partner: \$320/hr.; Sr. Manager/Manager: \$250/hr.; and Associate \$180/hr. We will leverage our work when deemed appropriate to make the engagement cost effective as possible.

If you request additional services outside the scope of the RFP, we will obtain your agreement on fees before commencing work so there are no surprises or hidden fees.

### Out-of-Pocket Fees

The professional fees listed above are inclusive of all out-of-pocket expenses we will incur to successfully complete the engagement.

## H. Disclosures

RFP No. 1963

### DISCLOSURE QUESTIONNAIRE

The Consultant shall complete the following questionnaire:

1. Has the Consultant, any officer of the Consultant, or any employee of the Consultant who has proprietary interest in the Consultant, ever been disqualified, removed, or otherwise prevented from bidding on, or completing a federal, state, or local government project because of a violation of law or safety regulation?

Yes \_\_\_\_\_ No X

If the answer is yes, explain the circumstances in the following space.

2. Has the Consultant, any officer of the Consultant, or any employee of the Consultant who has proprietary interest in the Consultant, ever had any administrative proceedings, claims, lawsuits, or other exposures pending against the Consultant?

Yes \_\_\_\_\_ No X

If the answer is yes, explain the circumstances in the following space.



### Why Choose Eide Bailly

## WE WANT TO WORK WITH YOU.

To us, work isn't just work; we see it as a chance to help you solve problems, achieve goals and pursue passions. After thoughtfully reviewing your forensic review needs, we feel we're the best fit for this opportunity. We can connect you with the knowledge, resources, and solutions that will help bring confidence to your City. We want to work with you!

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



**Roger Alfaro**

**Audit Partner**

909.755.2829

[ralfaro@eidebailly.com](mailto:ralfaro@eidebailly.com)

### What inspires you, inspires us.

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

Appendix A — Team Profiles

# TEAM PROFILES



## JEREMY G. BENDEWALD, CFE, CFI

Principal

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

701.239.8513 | [jbendewald@eidebailly.com](mailto:jbendewald@eidebailly.com)

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

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

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

### Client Work

Conducts and oversees forensic accounting analyses and tracing of assets to uncover financial anomalies/concerns for all types of industries and businesses. Reviews findings, if any for civil, criminal and for other recovery/restitution purposes.

Conducts and oversees internal control examination work with focus on asset misappropriation preventative controls, makes control recommendations, and control assessments meant to safeguard assets.

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



### Memberships

Association of Certified Fraud Examiners, Member

International Association of Interviewers, Member

### Designation/Licensures

Certified Fraud Examiner

Certified Forensic Interviewer

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

### Education

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

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

Reid Technique of interviewing and interrogation and Wicklander Zuluwsky method of conducting interviews and interrogation

### Community

Member – Joint Committee on Attorney Standards -ND  
Member – Judicial Nominating Committee -ND

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

Forensic Services Partner

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

612.253.6554 | [jwolson@eidebailly.com](mailto:jwolson@eidebailly.com)

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

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

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

### Client Work

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

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

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



### Memberships

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

State of Minnesota Board of Accountancy

### Designation/Licensures

Certified Public Accountant

Certified in Financial Forensics

Certified Fraud Examiner

Certified Forensic Interviewer

Private Investigator, Minnesota

### Education

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

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

### Community

Hennepin County 4th District Ethics Committee, Former Volunteer Investigator

## ROGER ALFARO, CPA

Partner

909.755.2829 | [ralfaro@eidebailly.com](mailto:ralfaro@eidebailly.com)

Roger provides accounting, audit and advisory services to commercial and governmental entities throughout California. His experience includes manufacturing, healthcare, nonprofit and governmental entities including cities, counties, special districts and state agencies.

Roger began his professional career with a Big 4 International firm working with large commercial and governmental entities. His expertise includes the complex accounting and regulatory requirements for single audit compliance and he is recognized as a leader in Uniform Guidance audit requirements. He has conducted financial statement audits for commercial and public companies and single audits for governmental agencies with assets exceeding \$1 billion.

As a speaker and trainer, Roger has provided individualized workshops focusing on reporting requirements, new accounting pronouncements and AICPA professional standards. His expertise in this area is recognized by his clients, his peers and staff.



### Memberships

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Government finance Officers Association (GFOA) Certificate Program Special Review Committee

### Designation/Licensures

Certified Public Accountant

### Education

Bachelor of Science, Business Administration - California State University, San Bernardino

## SCOTT GUSTAFSSON, CPA, CFE

Partner

**INSPIRATION:** I enjoy helping others and solving challenging problems while being able to meet new people all the time.

909.755.2831 | [sgustafsson@eidebailly.com](mailto:sgustafsson@eidebailly.com)

Scott primarily serves K-12 school districts, charter schools, nonprofits and county offices of education. He guides and advises assurance teams and works with governmental entities to identify and test critical points of inherent risk to protect the integrity of external and internal financial reporting.

Scott performs additional services ranging from agreed upon procedures engagements for Proposition 39 and Proposition 51 bonds to assisting clients with fraud-related matters. He also assists clients with risk assessments, including reviews related to student body accounts, cash collections, internal controls, and misappropriation of assets. As a trainer, he provides staff and clients with the most up-to-date information on changes in the regulatory environment and the procedural knowledge to implement the required standards as well as fraud risk assessment and detection. Additionally, Scott has extensive knowledge related to the constantly changing state compliance requirements associated with educational entities. He obtained the Advanced Single Audit Certificate through the AICPA and provides in-depth knowledge of the Federal requirements for audits under the Uniform Guidance as they have continued to change. Since he is always looking ahead towards the future of technology, Scott has become a Certified Information Technology Professional (CITP) and completed the Blockchain for Accounting and Finance Professionals Certificate Program.

Outside of work, Scott enjoys spending time with family, outdoor adventures, woodworking and working out.

### Client Work

Provides practical solutions and new ideas for organizations working through their business and technology initiatives, organizational design assessments and implementation projects.



### Memberships

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Association of Certified Fraud Examiners

### Designation/Licensures

Certified Public Accountant

Certified Fraud Examiner

Certified Information Technology Professional

### Education

Bachelor of Science, Business Administration, Accounting Emphasis – California State University, San Bernardino

**AUDREY DONOVAN**, CIA, CGAP, CRMA  
Senior Manager

303.586.8533 | [adonovan@eidebailly.com](mailto:adonovan@eidebailly.com)

Audrey helps state and local governments with performance audits and privately held and publicly traded companies with internal audits.

Audrey is detail-oriented and focused and takes the time to understand the overall expected outcomes. She will work with you to identify the best approach that is both efficient and effective.

Outside of work, Audrey enjoys spending time skiing, golfing, sewing, painting, visiting craft breweries and spending time with her family.

**Client Work**

Audrey has 25 years of experience in internal audit, performance / operational audit and financial consulting for both the public and private sectors. A large portion of her career was spent in the Risk Advisory Services of EY and PWC. Her experience includes managing internal audit consulting services, enterprise-wide risk assessments, process design, and documentation engagements. She is the firmwide technical resource for internal audit and performance audit. She works closely with Eide Bailly's Special Advisory and Risk Advisory Services, such as, fraud and forensic, information technology, and quality assurance review. Audrey has managed and performed hundreds of operational and performance audits and utilized various performance audit methodologies, including benchmarking, surveys, data analytics, social impact analysis and facilitated sessions.

Knowledgeable in internal control and risk management framework, theory, and techniques such as COSO - Internal Control Framework and COSO - Enterprise Risk Management Framework. Well-versed in applying performance audit, professional audit standards, analysis, methodology, and evaluation techniques. Assists with fraud risk assessment and fraud reviews, IT integrated audits, future state design and implementation benchmarking assessments and leading practice recommendations.



**Memberships**

Institute of Internal Auditors

Association for Local  
Government Auditors

Association of Government  
Accountants

Colorado Government Finance  
Officers Association

Finance Executive International

**Designation/Licensures**

Certified Internal Auditor

Certified Government Audit  
Professional

Certified Risk Management  
Assurance

**Education**

Bachelor of Science, Accounting  
– University of Utah

Master of Science, Management  
– Colorado State University

**Community**

Super Twins of the Rocky  
Mountains (STORM)



**BRETT JOHNSON**, CPA\CFF, CFE, CFI  
Senior Manager

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

701.239.8673 | [bjohnson@eidebailly.com](mailto:bjohnson@eidebailly.com)

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

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

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

**Client Work**

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

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

Provides expert witness testimony for civil and criminal proceedings.



**Memberships**

North Dakota Society of Certified Public Accountants

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

International Association of Interviewers

**Designation/Licensures**

Certified Public Accountant

Certified in Financial Forensics

Certified Fraud Examiner

Certified Forensic Interviewer

Private Investigator, Minnesota

**Education**

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

**Community**

Junior Achievement volunteer

Fargo Moorhead West Fargo Chamber Leadership Program

**ERIC L. HANSEN**, CFE, CFI  
Forensic Accounting Manager

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

605.367.6757 | [ehansen@eidebailly.com](mailto:ehansen@eidebailly.com)



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

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

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

**Client Work**

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

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

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

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

**Memberships**

Association of Certified Fraud Examiners

Heartland Chapter of the Association of Certified Fraud Examiners

International Association of Interviewers

**Designation/Licensures**

Certified Fraud Examiner

Certified Forensic Interviewer

**Education**

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

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

South Dakota Law Enforcement Officer Certification Course

**TYLER SCHMIDT, CFE**  
Senior Associate

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

612.253.6525 | [tschmidt@eidebailly.com](mailto:tschmidt@eidebailly.com)

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

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

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

**Client Work**

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

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

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



**Memberships**

Association of Certified Fraud Examiners

**Designation/Licensures**

Certified Fraud Examiner

**Education**

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

# CULTURE

## THE FOUNDATION OF SUCCESS

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

Respecting our peers and their individual contributions.

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

Trusting and supporting one another.

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

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

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

Promoting positive working relationships.

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



**What inspires you, inspires us.**

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