

State of Nebraska

Independent Accountant's Report on
Application of Agreed-Upon Procedures

For the Period January 1, 2015 to December 31, 2015



State of Nebraska
For the Period January 1, 2015 to December 31, 2015

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January 1, 2015 to June 30, 2015 and July 1, 2015 to December 31, 2015 4**

Independent Accountant's Report on Application of Agreed-Upon Procedures

State of Nebraska
Auditor of Public Accounts
Lincoln, Nebraska

We have performed the procedures enumerated in the attachment to this report, which were agreed to by the State of Nebraska, solely to assist you with respect to certain financial records of the State of Nebraska for the period January 1, 2015 to December 31, 2015. The management of the State of Nebraska is responsible for its aforementioned financial records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attachment to this report for the purpose for which this report has been requested or for any other purpose.

The findings obtained are described in the attachment to this report.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the specified financial records described above. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

April 20, 2016

State of Nebraska
Engagement Findings and Other Matters
For the Period January 1, 2015 to December 31, 2015

Presented in this section are all of our findings from performing the procedures described in the “Engagement Scope and Procedures” section of this report. Except as described in the remainder of this report section, no exceptions resulted from performance of the procedures.

Engagement Procedure No. 3

Confirm with RTG Medical personnel, in writing, the amount invoiced and paid for the periods of January 1, 2015 to June 30, 2015, and July 1, 2015 to December 31, 2015. Agree amounts from the RTG Medical general ledger to amounts shown on the Schedules. Report on any differences.

- a. *RTG Medical personnel were not able to confirm one amount invoiced and paid – Batch Number 4071115; Document Number 31759994; \$249.00.*

State of Nebraska
Engagement Scope and Procedures
For the Period January 1, 2015 to December 31, 2015

1. Obtain the schedule of State Payables to RTG Medical for the periods of January 1, 2015 to June 30, 2015, and July 1, 2015 to December 31, 2015 (the Schedules). Mathematically recalculate the schedules. Report on any discrepancies.
2. With the assistance of State personnel, obtain access to the State's EnterpriseOne (E1) accounting system, and perform a search of payables to ReadyTech-Go, Inc. and/or RTG Medical, for the periods of January 1, 2015 to June 30, 2015, and July 1, 2015 to December 31, 2015 using the search functionality of the E1 system. Agree information obtained from this search to the Schedules, including batch number, G/L date, and gross amount. Report on any differences.
3. Confirm with RTG Medical personnel, in writing, the amount invoiced and paid for the periods of January 1, 2015 to June 30, 2015, and July 1, 2015 to December 31, 2015. Agree amounts from the RTG Medical general ledger to amounts shown on the Schedules. Report on any differences.
4. With the assistance of State personnel, obtain invoice documentation maintained by the State and select at least 25% of the total dollar amount for each Schedule (invoices selected on a random basis). Perform the following for each invoice selected:
 - a. Agree information shown on the invoice documentation to the Schedules, including document number and gross amount.
 - b. Determine whether the invoice amount was calculated in accordance with the Department of Health and Human Services (DHHS) contract, obtained from State personnel.
 - c. With assistance from State DHHS personnel, determine whether the invoice was recalculated, reviewed and approved by DHHS personnel prior to payment, in accordance with the State's documented pre-audit process.
 - d. Recalculate the charges shown on the invoice documentation obtained.
 - e. Report on any discrepancies.
5. Upon completion of the above procedures, issue a report detailing any discrepancies or any other issues noted regarding payables made to RTG Medical for the periods of January 1, 2015 to June 30, 2015, and July 1, 2015 to December 31, 2015.

State Payables to RTG Medical January 1, 2015 through June 30, 2015			
Batch Number	Document Number	G/L Date	Gross Amount
3898880	30279793	01/06/2015	\$ 3,360.00
3899022	30280027	01/06/2015	\$ 3,360.00
3899209	30280265	01/06/2015	\$ 3,234.00
3899209	30280273	01/06/2015	\$ 3,360.00
3899408	30280566	01/06/2015	\$ 3,024.00
3900465	30294442	01/07/2015	\$ 2,058.00
3900497	30294479	01/07/2015	\$ 2,352.00
3901886	30299390	01/08/2015	\$ 1,680.00
3908180	30327017	01/14/2015	\$ 3,192.00
3908171	30326976	01/14/2015	\$ 2,604.00
3908243	30327116	01/14/2015	\$ 3,234.00
3908257	30327124	01/14/2015	\$ 1,995.00
3908257	30327126	01/14/2015	\$ 924.00
3913424	30350272	01/20/2015	\$ 2,688.00
3913465	30350295	01/20/2015	\$ 1,848.00
3913472	30350300	01/20/2015	\$ 3,360.00
3913512	30350319	01/20/2015	\$ 2,961.00
3913512	30350322	01/20/2015	\$ 3,234.00
3924261	30458916	02/01/2015	\$ 3,192.00
3925028	30462106	02/01/2015	\$ 3,360.00
3925158	30462140	02/01/2015	\$ 3,360.00
3927484	30484036	02/03/2015	\$ 3,045.00
3927484	30484042	02/03/2015	\$ 3,234.00
3930591	30546413	02/05/2015	\$ 3,360.00
3930597	30546422	02/05/2015	\$ 3,360.00
3930633	30546451	02/05/2015	\$ 3,360.00
3930633	30546453	02/05/2015	\$ 3,234.00
3930613	30546436	02/05/2015	\$ 2,688.00
3938116	30647536	02/12/2015	\$ 3,360.00
3938127	30647553	02/12/2015	\$ 3,360.00
3938615	30649136	02/12/2015	\$ 3,024.00
3938684	30649236	02/12/2015	\$ 3,171.00
3941494	30674637	02/17/2015	\$ 3,360.00
3944353	30736975	02/19/2015	\$ 3,360.00
3944391	30737006	02/19/2015	\$ 2,688.00
3944406	30737022	02/19/2015	\$ 2,520.00
3944418	30737040	02/19/2015	\$ 3,066.00
3944418	30737045	02/19/2015	\$ 2,688.00
3955193	30873310	03/02/2015	\$ 2,772.00
3955198	30873317	03/02/2015	\$ 3,360.00
3955206	30873322	03/02/2015	\$ 3,360.00
3955217	30873331	03/02/2015	\$ 2,856.00
3955217	30873360	03/02/2015	\$ 2,373.00
3966116	30981062	03/11/2015	\$ 3,360.00
3966181	30981191	03/11/2015	\$ 3,150.00
3966197	30981219	03/11/2015	\$ 3,360.00
3966232	30981288	03/11/2015	\$ 2,877.00
3966232	30981304	03/11/2015	\$ 3,087.00
3975577	31072667	03/19/2015	\$ 3,360.00
3975587	31073106	03/19/2015	\$ 2,940.00
3975776	31073285	03/19/2015	\$ 3,360.00
3975776	31073291	03/19/2015	\$ 3,213.00
3976442	31076584	03/20/2015	\$ 3,360.00
3977047	31077224	03/20/2015	\$ 3,360.00
3977047	31077241	03/20/2015	\$ 2,730.00
3977194	31077396	03/20/2015	\$ 1,764.00
3977211	31077472	03/20/2015	\$ 3,360.00
3977828	31089239	03/23/2015	\$ 3,360.00
3979484	31093633	03/24/2015	\$ 3,339.00
3981024	31110214	03/25/2015	\$ 3,360.00
3981024	31110216	03/25/2015	\$ 2,058.00
3981081	31110233	03/25/2015	\$ 2,688.00
3981113	31110248	03/25/2015	\$ 3,360.00
3981162	31110289	03/25/2015	\$ 3,360.00
3987403	31186714	04/01/2015	\$ 3,360.00
3987543	31186774	04/01/2015	\$ 3,276.00
3987543	31186779	04/01/2015	\$ 2,037.00
3987592	31187501	04/01/2015	\$ 3,360.00
3987598	31187589	04/01/2015	\$ 2,688.00
3997906	31292274	04/09/2015	\$ 3,192.00
3997906	31292278	04/09/2015	\$ 3,360.00
3998291	31292925	04/09/2015	\$ 2,760.00
3998291	31292927	04/09/2015	\$ 2,760.00
3997978	31292383	04/09/2015	\$ 3,360.00

State Payables to RTG Medical July 1, 2015 through December 31, 2015			
Batch Number	Document Number	G/L Date	Gross Amount
4107093	31918120	7/15/2015	\$ 2,760.00
4107093	31918121	7/15/2015	\$ 2,760.00
4107112	31918127	7/15/2015	\$ 3,360.00
4107112	31918128	7/15/2015	\$ 3,360.00
4109475	31926381	7/17/2015	\$ 2,772.00
4109475	31926383	7/17/2015	\$ 3,150.00
4109490	31926572	7/17/2015	\$ 3,360.00
4109490	31926573	7/17/2015	\$ 3,297.00
4109507	31926612	7/17/2015	\$ 3,045.00
4109507	31926722	7/17/2015	\$ 2,730.00
4109507	31926833	7/17/2015	\$ 3,360.00
4109507	31926965	7/17/2015	\$ 2,940.00
4114620	31947888	7/22/2015	\$ 1,656.00
4114627	31947893	7/22/2015	\$ 1,533.00
4114627	31947896	7/22/2015	\$ 3,192.00
4114636	31947899	7/22/2015	\$ 3,360.00
4114640	31947904	7/22/2015	\$ 3,360.00
4114649	31947912	7/22/2015	\$ 3,024.00
4116445	31953549	7/23/2015	\$ 3,360.00
4116456	31953561	7/23/2015	\$ 2,760.00
4116468	31953577	7/23/2015	\$ 1,596.00
4116434	31953532	7/23/2015	\$ 2,940.00
4119679	31964582	7/27/2015	\$ 3,108.00
4119679	31964584	7/27/2015	\$ 3,087.00
4122257	31993489	7/28/2015	\$ 3,150.00
4122438	31993624	7/28/2015	\$ 3,360.00
4127373	32017931	8/1/2015	\$ 882.00
4127379	32017934	8/1/2015	\$ 1,596.00
4132191	32039075	8/5/2015	\$ 3,360.00
4132205	32039083	8/5/2015	\$ 2,688.00
4132218	32039092	8/5/2015	\$ 3,360.00
4132224	32039098	8/5/2015	\$ 2,520.00
4132224	32039102	8/5/2015	\$ 1,008.00
4132249	32039105	8/5/2015	\$ 3,360.00
4132261	32039109	8/5/2015	\$ 2,982.00
4132267	32039113	8/5/2015	\$ 3,360.00
4132272	32039118	8/5/2015	\$ 3,318.00
4132272	32039120	8/5/2015	\$ 3,066.00
4127373	32017932	8/1/2015	\$ 1,260.00
4147708	32095580	8/18/2015	\$ 2,982.00
4147715	32095585	8/18/2015	\$ 2,499.00
4163305	32193082	9/1/2015	\$ 3,360.00
4164360	32194176	9/1/2015	\$ 3,360.00
4154375	32125628	8/24/2015	\$ 2,940.00
4154405	32125654	8/24/2015	\$ 3,360.00
4157821	32159155	8/26/2015	\$ 2,856.00
4157821	32159157	8/26/2015	\$ 2,394.00
4171292	32227259	9/9/2015	\$ 2,688.00
4171292	32227262	9/9/2015	\$ 3,234.00
4171316	32227330	9/9/2015	\$ 3,360.00
4172613	32240223	9/10/2015	\$ 2,730.00
4180913	32271945	9/17/2015	\$ 2,982.00
4180918	32271952	9/17/2015	\$ 3,360.00
4180922	32271955	9/17/2015	\$ 1,953.00
4180922	32271958	9/17/2015	\$ 2,961.00
4195411	32354777	10/1/2015	\$ 3,360.00
4197435	32359617	10/1/2015	\$ 3,360.00
4197438	32359620	10/1/2015	\$ 3,171.00
4197438	32359621	10/1/2015	\$ 3,297.00
4201950	32381658	10/5/2015	\$ 3,360.00
4201956	32381663	10/5/2015	\$ 3,297.00
4201956	32381668	10/5/2015	\$ 3,318.00
4203193	32386912	10/6/2015	\$ 1,764.00
4205498	32393521	10/7/2015	\$ 2,856.00
4205507	32393537	10/7/2015	\$ 3,360.00
4205515	32393569	10/7/2015	\$ 2,604.00
4205515	32393577	10/7/2015	\$ 3,192.00
4213367	32429337	10/15/2015	\$ 2,856.00
4213377	32429347	10/15/2015	\$ 3,360.00
4213389	32429355	10/15/2015	\$ 3,360.00
4213389	32429359	10/15/2015	\$ 3,213.00
4203188	32386910	10/6/2015	\$ 840.00
4226003	32501901	10/27/2015	\$ 2,688.00
4226006	32501907	10/27/2015	\$ 3,360.00

