



**Letter of Submittal**

September 5, 2017

Ms. Lisa Neveu, Quality Outcome Specialist  
DAIL Adult Services Division  
280 State Drive HC 2 South  
Waterbury, Vermont 05671-2070

Dear Ms. Neveu:

Morning Sun Financial Services is pleased to submit a proposal in response to the State of Vermont's Request for Proposals for Fiscal/Employer Agent.

Morning Sun began offering financial management services nationally in 2006 to people with disabilities who self-administer their services in Utah. We currently support people in Utah, Tennessee, Ohio, Oklahoma and Colorado. A related entity, Orion Intermediary Services Organization, has served Minnesotans since 1999.

**RFP contact:**

Cheryl Vennerstrom  
Chief Operating Officer  
Morning Sun Financial Services  
612-239-3768; [cherylv@morningsunfs.com](mailto:cherylv@morningsunfs.com)

**Other Officers:**

Dr. Rebecca Thomley  
President  
Morning Sun Financial Services  
612-501-4499; [rthomley@orionassoc.net](mailto:rthomley@orionassoc.net)

Nicolas Thomley  
Chief Executive Officer  
Morning Sun Financial Services  
612-730-3592; [nthomley@morningsunfs.com](mailto:nthomley@morningsunfs.com)

Toni Thulen  
Chief Financial Officer  
Morning Sun Financial Services  
612-386-3739; [tthulen@orionassoc.net](mailto:tthulen@orionassoc.net)



Stephen Hage  
Chief Administrative Officer  
Morning Sun Financial Services  
612-239-4615; [shage@orionassoc.net](mailto:shage@orionassoc.net)

Enclosures:

1. Resumes for each of the key people.
2. Organization chart showing reporting relationships
3. References: Morning Sun has included three letters of reference. One each from each of the individuals who manage our contracts in Tennessee, Ohio and Minnesota.
4. North American Banking Company Letter
5. Monthly Spending Report Sample (Oklahoma)
6. Call center statistics (Tennessee)
7. Enrollment report (Ohio)
8. Demographics report (Colorado)
9. Aggregate Spending Report

Morning Sun Financial Services is proposing no exceptions to the terms and conditions set forth in the RFP.

Thank you for considering Morning Sun Financial Services for this RFP.

Sincerely,

Cheryl Vennerstrom  
Chief Operating Officer  
Morning Sun Financial Services



**i. Qualifications:**

Morning Sun Financial Services was founded in 2006. At that time, we were awarded a contract in Utah with the Department of Services for People with Disabilities. Since then we have been awarded five additional contracts for different services with the State of Utah. Our Minnesota company, Orion ISO, began offering consumer directed services in Minnesota in 1999. Orion ISO serves children and adults with developmental disabilities, mental illness, traumatic brain injury, physical disabilities, as well as older Americans. Since Morning Sun's inception, we have added contracts in Tennessee, Oklahoma, Ohio and Colorado, working closely with each state to develop systems and new technologies to enhance our services and supports to participants. Morning Sun is committed to customizing services to meet the needs and requirements of each state contract.

Morning Sun's mission and vision supports person-centered services in self-direction. Key staff members attend nationwide conferences to share best practices, including the bi-annual Self-Direction conference for financial management services sponsored by Applied Self Direction, and the annual National Home and Community Based Services conferences. We are an active member of Applied Self Direction. In a fast-changing field, our officers and senior managers are committed to participating in webinars and other updates provided nationally to financial management services.

Morning Sun Financial Services differentiates itself from its competitors by providing customer service that is relationship based, empathetic and compassionate. Our employees are trained to understand that the life experiences of the people we serve may be different than their own based on the person's disability and potential differences in race, ethnicity and culture. We seek to understand others. We listen to the people we serve. We don't judge.

On our annual satisfaction survey, we ask respondents to indicate their overall satisfaction level with our services. In 2016, people indicated they were satisfied or very satisfied at the following rates: Ohio Aging Program 99 %; My Care Ohio-Managed Care Organizations 100 %; Minnesota 95%; Colorado 93%, Utah 95% and Tennessee 99%.

Morning Sun has a broad and satisfied customer base, including children and adults who live with various disabilities. The proposed project team for Morning Sun Financial Services, is focused on customer service, efficiency and accountability. Staff in every department are trained on customer service and person-centered thinking. Morning Sun Financial Services will build upon the administrative staff and systems serving the current contract to develop systems that serve the Vermont programs, and build capacity to handle the increased volume of payroll, claims processing and reporting. We will hire customer service, finance and human resources staff as the project comes to scale.



**Dr. Rebecca Thomley, *President***, is a Licensed Psychologist who has extensive experience as a clinical psychologist, serving a population that includes veterans, children, adolescents and adults, and specializing in sexual abuse, women's issues, diagnostics, neuropsychology, minorities, people with HIV/AIDS, and crisis intervention. Rebecca is the chief executive officer of Orion Intermediary Services Organization and its related companies. She is 51% owner of Morning Sun Financial Services, and will provide leadership to the Morning Sun implementation team if this contract is awarded.

**Nicolas Thomley, *Chief Executive Officer***, has more than twenty years of experience providing services to people with disabilities. As CEO of Morning Sun Financial Services, Nicolas has experience in overseeing operations of both participant support activities and financial administration. He has been involved in numerous human service committees, including Minnesota's Self-Determination Advisory Committee. Nicolas holds a Bachelor's Degree in Organizational Management and Communications, and a Master's Degree in Business Administration.

**Cheryl Vennerstrom, *Chief Operating Officer***, has held this position with the organization since 2000. She oversees Orion ISO's Agency with Choice and fiscal employer agent services as well as Morning Sun's Tennessee, Utah, Oklahoma, Ohio and Colorado contracts. Cheryl holds a Bachelor's Degree in English, and has completed Master's Degree course work in Organizational Management. She has over 40 years' experience working with people with disabilities and the elderly. With the award of a contract, Cheryl will oversee contract development, design and implementation of fiscal/employer agent services, and provide training and oversight for the Vermont program administrator and customer service staff.

**Toni Thulen, *Chief Financial Officer***, has more than 30 years of experience in the field. Toni's education includes a Bachelor of Science degree in Accounting from the University of Minnesota, Duluth and a Master's Degree in Theology. In addition, she has completed several training courses related to computer network administration, database development, and various accounting systems. Since 2001, Toni has served as Chief Financial Officer for the Orion agencies, including Morning Sun Financial Services, where she supervises the accounting department, and the development of financial systems and technical support, including the production of financial reports and payroll. Toni also coordinates and supervises the development of technology systems for the organizations.

**Stephen Hage, *Chief Administrative Officer***, has almost 30 years' experience in human resources management. Stephen has Masters' Degrees in Religion and Organizational Management, and has been Orion's chief administrative officer for 22 years. Stephen oversees all recruiting, staffing and human resource functions, and oversees all legal matters for the organization.



**Vermont Program Administrator. TBD** The Program Administrator will report to COO Cheryl Vennerstrom. A Vermont based Program Administrator will be hired to oversee the delivery of services, to supervise the Vermont Coordinators who provide customer service and support to participants. The Program Administrator will have a minimum of a bachelor's degree in public health, economics, sociology, business administration and accounting or other related discipline and at least three years' experience working with people with disabilities and performing in a leadership role of similar services. Morning Sun Financial Services will provide extensive training on F/EA specific topics including Medicaid reimbursable services, human resource management, and labor and tax rules and regulations. Extensive customer service training will be provided to all new hires. The program administrator responsibilities will include enrollment services. She/he will be the day to day contact with DAIL to ensure delivery of quality services. The program administrator will have the authority to make operational decisions for the Vermont programs.

**Linda Jernberg, Executive Administrator**, has been employed by Morning Sun for over fifteen years. Linda oversees payroll production, tax payments and reports for Morning Sun Financial Services. She will provide oversight to the payroll operations for the financial management services in Vermont. Linda is a Certified Payroll Professional (CPP) and has 26 years' experience in the payroll field. She reports to CFO Toni Thulen.

**Cassandra Yeats, Billing Administrator**, has been with the organization and its related entities since 1993, starting as an accounting clerk, then becoming a financial manager, senior financial manager, and now billing administrator for Morning Sun Financial Services. Cassie has a Bachelor's Degree in Accounting. She oversees all billing functions for ten companies in six states, and supervises a staff of ten. Cassie is responsible for maintaining accounts receivable, coordinating the receivable portion of Morning Sun's annual audit, and overseeing monthly tie-out from sub-ledger to general ledger. Cassie reports to CFO Toni Thulen.

**Bryan Close, Financial Administrator**, has completed an Associate's Degree in Accounting, and has been with Morning Sun for over four years. Bryan will oversee the accounting entries and accounts payable staff for the contract. He will provide oversight of the Vermont project creation in our Great Plains accounting system as well as utilization reporting and other departmental reports, and will supervise the Morning Sun financial support director and specialist. Bryan reports to Toni Thulen, CFO.

**Bryce Austin, Information Technology Officer**, provides oversight and development of Morning Sun's technology and security systems, and will ensure that Vermont's financial management systems are in compliance with the requirements of the RFP. Bryce is a strategist and public speaker, and has provided CIO and CISO services to companies in a variety of industries. Prior to this role, Bryce was the CIO and CISO for Digiener, a technology and management consulting



company. Bryce holds a CISM certification and is known as a thought leader, cybersecurity expert and nationally-recognized public speaker. Bryce received a bachelor's degree in Chemistry from the University of Illinois at Urbana-Champaign. He reports to CFO Toni Thulen.

**David Lindberg**, *Human Resource Administrator*, provides oversight of benefits administration, worker's compensation, orientation and training. David supports all external employer-of-record hiring and enrollment processing. He creates systems for our financial management services and oversees human resources in six states. During startup, David will set up human resources systems for management of the employer's workers associated with the Vermont contract, and will ensure compliance with Vermont regulations. David reports to CAO Stephen Hage.

Morning Sun Financial Services will use a subcontractor for technical support with our Great Plains accounting system and Crystal Reports.

Systems Analyst Melissa Brown is our database consultant and subcontractor. Melissa has a Bachelor's Degree in Accounting, and over five years' experience with Medicaid Information Systems work within our agency. Melissa oversees all customization for the Microsoft Dynamics Great Plains accounting system, and Crystal Reports writing for Morning Sun's reports to the States with which we contract. Equity Business Solutions, LLC, 25818 Island Lake Road, Cold Spring, Minnesota 56320. Phone: 320-685-7083. Melissa Brown, Systems Analyst [melissa@equitybusinesssolutions.com](mailto:melissa@equitybusinesssolutions.com)

**Morning Sun Financial Services Current Contracts**

Morning Sun Financial Services complies with IRS, state and local regulations in the geographic areas in which it operates. Morning Sun operates as a F/EA FMS in accordance with section 3504 of the IRS code, IRS Revenue Procedure 70-6 as modified by IRS-137036-08a, and IRS Revenue Procedure 2013-39, for state and federal income tax withholding, Medicare and Social Security taxes (FICA), unemployment (FUTA and SUTA) taxes, state tax, and federal and state labor laws related to household employment, and all other applicable State and Federal laws and regulation.

Morning Sun Financial Services has undergone readiness reviews in Tennessee (2012) and Ohio (2013). Orion ISO underwent a readiness review in November 2004 to become certified by the State of Minnesota Department of Human Services as a Fiscal Support Entity, and was re-certified in 2007, 2010 and 2013. We are currently certified in accordance with our Minnesota contract, and will be part of Minnesota's statewide transition to a financial management service model during the upcoming year. In 2016, our organization met the Minnesota Department of Human Services' requirements for the new service and has been awarded a new contract.



**Customer:** Utah Department of Services to People with Disabilities  
**Project Name:** Self-Administered Services  
**Contract Start Date:** July 1, 2006.  
**Description of Services:** Fiscal Employer Agent for three waivers with approximately 10 services.  
**Number of people served:** 187

**Customer:** Utah Department of Health  
**Project Name:** Employment Personal Assistant Services  
**Contract Start Date:** March 1, 2007  
**Description of Services:** Fiscal Employer Agent for State Plan option to self-administer  
**Number of people served:** 61

**Customer:** Utah Department of Health, Division of Health Care Financing, Long Term Care Bureau  
**Project Name:** New Choices Waiver  
**Contract Start Date:** June 2007  
**Description of Services:** Fiscal Employer Agent for individuals who are elderly using home care  
**Number of People Served:** 10

**Customer:** Utah Department of Health  
**Project Name:** Technology Dependent Waiver  
**Contract Start Date:** November 2008  
**Description of Services:** RN services to people using technology  
**Number of people served:** 3

**Customer:** Utah Department of Human Services  
**Project Name:** Autism Waiver  
**Contract Start Date:** March 2013  
**Description of Services:** Self-administered services to children with Autism  
**Number of people served:** 21

**Customer:** Utah Department of Human Services  
**Project Name:** Self-Administered Respite  
**Contract Start Date:** January 2010  
**Description of Service:** Short-term Respite Services  
**Number of people served:** 9

**Customer:** Utah Department of Human Services



**Project Name:** Medically Complex Children’s Waiver  
**Contract Start Date:** January 2016  
**Description of Service:** Services to children with high medical needs  
**Number of people served:** 45

**Customer:** Tennessee Department of Developmental and Intellectual Disabilities  
**Project Name:** Self Determination Waiver Program  
**Contract Start Date:** September 1, 2012- August 31, 2017; extended September 1-February 28, 2018  
**Description of Service:** Morning Sun provides financial administration and supports brokerage to adults with developmental and intellectual disabilities.

We support 565 participants in Tennessee with 10 full-time Support Brokers and one program administrator. Each current Support Broker caseload includes 50 active participants. In addition, we use five FTE personnel for various financial administration functions that support the Tennessee contract, including a human resource specialist, a billing/budgeting specialist, two payroll specialists and directors.

Morning Sun Financial Services began contracting with Amerigroup and Blue Care in July 2016 for the goods and services portion of the Tennessee Employment and Community First CHOICES Program, serving 42 Amerigroup members and 184 Blue Care members. In July 2017, we began a contract with United Health Group for ECF CHOICES.

**Customer:** Oklahoma Health Care Authority  
**Project Name:** Medically Fragile Waiver  
**Contract Start Date:** July 2012  
**Description of Service:** Fiscal Agent Services to adults who are medically fragile  
**Number of people served:** 17

Morning Sun Financial Services of Oklahoma was developed as part of our contract with the Oklahoma Health Care Authority (OHCA), where we serve 17 people who self-direct their services on the medically fragile waiver. Our Oklahoma contract is managed by a program administrator from our office in Golden Valley, Minnesota.

**Customer:** Ohio Department of Administrative Services  
**Project Name:** Department of Developmental Disabilities (DODD); Ohio Department of Medicaid; Ohio Department of Aging (ODA)  
**Contract Start Date:** July 1, 2013  
**Description of Service:** Fiscal Agent Services to adults and children with developmental disabilities; Fiscal Agent Services to Older Adults; check-writing services to vendors and individuals receiving various Medicaid services.





Morning Sun Financial Services of Ohio was awarded a contract in May 2013, and began services as Ohio's statewide financial management service provider in July. Ohio's goal was to consolidate the contracts under one financial management services vendor, and chose Morning Sun as the organization to transition participants from two other vendors. This was accomplished between July and December 2013. Our Ohio contract includes services to the Department of Developmental Disabilities SELF waiver, the Ohio Medicaid Agency and the Ohio Department of Aging. In 2014, we started the My Care Ohio waiver for individuals who are dually eligible for Medicare and Medicaid, which offers personal assistance services with an option for self-direction through five managed care organizations (MCO). In addition to our contract with the State of Ohio, we contract directly with the MCOs, where we currently serve 124 people. The MCOs include: Aetna, Buckeye, CareSource, Molina and United Health Care.

Our Ohio contract with the Department of Development Disabilities SELF waiver includes both the co-employer and fiscal employer agent model, with 500 individuals currently receiving services. Our contract with the Department of Aging includes fiscal agent services to over 600 PASSPORT waiver participants as well as a check-writing service for individual employees and agency employees for the Department of Medicaid which generates approximately 4500 checks per month. In support of our Ohio contract, we employ 8.5 FTEs in our finance department to perform payroll, billing and accounts payable functions. We have one FTE in Human Resources, and employ a program administrator and two program coordinators to provide enrollment and customer service. Our customer service office is located at 175 South Third Street, Suite 1005, Columbus, Ohio 43215.

Colorado Department of Health Care Policy and Financing  
Project Name: Consumer Directed Attendant Support Services  
Contract Start Date: January 1, 2015  
Description of Service: Fiscal Employer Agent for adults with physical disabilities  
Number of people served: 227

Morning Sun Financial Services of Colorado contracts with the State of Colorado for the Consumer Directed Attendant Support Services option (CDASS). We started services in Colorado in January 2015 after a 2-month transition. We were chosen along with one other new provider to add additional choice of vendor for the participants. Morning Sun established an office in Denver with one program administrator and one coordinator, who provides program and human resources support. Our office is located at 1600 Broadway Suite 1611, Denver, Colorado 80202. We have 2.5 FTEs who perform payroll and billing from our Minnesota office. We currently serve over 231 individuals with physical disabilities in Colorado through the fiscal employer agent model.



Morning Sun Financial Services is experienced working with multiple stakeholders including State agencies and case manager agencies in Colorado, Ohio, Tennessee, Utah and Minnesota. Our practice is to ensure that we communicate with all stakeholders as issues arise. This includes notifying each agency promptly. Our customer service philosophy of providing exceptional communication and coordination with participants extends to our relationships with all stakeholders.

**References**

1. Shalita Earls, Director of Person-Centered Practices  
Department of Intellectual and Developmental Disabilities  
615-253-5823; [Shalita.V.Earls@tn.gov](mailto:Shalita.V.Earls@tn.gov)
2. Lisa Glasspoole. Social Services Supervisor  
Washington County Community Services  
651-430-8349; [lisa.glasspoole@co.washington.mn.us](mailto:lisa.glasspoole@co.washington.mn.us)
3. Jane Black, Project Director, Money Follows the Person/HOME Choice  
Ohio Department of Medicaid  
614-752-3577; [Jane.Black@medicaid.ohio.gov](mailto:Jane.Black@medicaid.ohio.gov)

Morning Sun Financial Services will comply with the insurance requirements required by the State of Vermont and as identified in attachment C of the RFP.

**ii. Work Plan**

**A. Working with Employees and Employers**

Morning Sun's business model for participant-directed services is based on our excellent customer service which reflects the value we place on person-centered thinking and practices. Our organization has found that quality person-centered processes, including regularly soliciting stakeholder input, focus our customer service in important ways. In addition to annual surveys of the people served, we regularly ask for, document and review feedback from people during customer service calls. We believe it is our commitment to quality, continuous improvement, and most importantly, having the person served as our highest priority, that allows us to successfully serve individuals with disabilities and the elderly.

Morning Sun staff are highly trained in customer service and cultural responsiveness. We provide the level of information needed in the mode requested so that the persons served and their representatives understand self-direction. To ensure that we are accessible, we provide



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#### References

1. Shalita Earls, Director of Person-Centered Practices  
Department of Intellectual and Developmental Disabilities  
615-253-5823; [Shalita.V.Earls@tn.gov](mailto:Shalita.V.Earls@tn.gov)
2. Lisa Glasspoole. Social Services Supervisor  
Washington County Community Services  
651-430-8349; [lisa.glasspoole@co.washington.mn.us](mailto:lisa.glasspoole@co.washington.mn.us)
3. Jane Black, Project Director, Money Follows the Person/HOME Choice  
Ohio Department of Medicaid  
614-752-3577; [Jane.Black@medicaid.ohio.gov](mailto:Jane.Black@medicaid.ohio.gov)

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#### **ii. Work Plan**

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the people we serve with contact information for our state-wide coordinators, the program administrator, project manager and the payroll and billing staff.

- A. We supply people with a state-wide toll-free number to reach us at any time, from anywhere. We also have direct toll-free numbers and cell phones that are answered by our program administrators and our chief operating officer after hours.
- B. We will locate our Vermont personnel so that they can meet face to face if requested. Our coordinators are available to meet in person and to provide customer service by phone or email. Customer support will be provided from 8:00 am to 5:00 pm Monday through Friday, except on holidays. Language line services for people who would like to make or receive phone calls through an interpreter are available 24 hours per day in all languages.
- C. Morning Sun has secure fax lines for each of payroll (timecards and employer packets), human resources (employee packets) and expense reimbursement. In addition, all employees including each coordinator and the program administrator have individual fax numbers that feed directly into our secure email.
- D. Morning Sun has a public website at [www.morningsunfs.com](http://www.morningsunfs.com). As our program and systems have developed, Morning Sun has focused on providing employers and employees greater access through technology. Those employees and employers who choose to do so can use our on-line time card system which allows employees to log their time throughout the time period and send it to their employer for approval at the end of the time period. The system is structured so that the approval process is an electronic signature. We also have an expense portal where participants and support coordinators can view their spending against their budget in real time. Our forms and resource documents are available on our website. Our newest innovation allows employers and employees to fill out enrollment applications on-line through an Adobe product that allows an electronic signature. We also provide an area on our website where people receiving services can tell their real-life stories, under News at [www.morningsunfs.com](http://www.morningsunfs.com). Despite these innovations, we continue to offer participants and employees the opportunity to submit forms by mail, fax and scanning. We are currently in the process of updating our time and attendance system so that it works more efficiently. The new technology will also include a cell phone application for timecard submission.
- E. Morning Sun has a formal grievance procedure. This is part of the information contained in our participant/employer handbook. Participants, employees or other involved parties should feel free to file a grievance/complaint without being afraid of losing negative consequences. If Customers have a complaint or problem, the first step is to let our Morning Sun Program Administrator know immediately. The program administrator will respond within 24 hours with resolution within 5 business days. Morning Sun will report all grievances to the case manager of the person about whom the grievance is filed. Morning Sun will document all grievances and provide a summary to the State that



includes a summary of complaints received relating to the FEA staff performance, employees or participants, that specifies the name of the involved parties as well as the name of the person making the complaint, reason for complaint, date complaint received, date complaint resolved and resolution.

- F. Morning Sun staff will track incoming and outgoing questions and calls, including reason for the call, any action taken, length of call, whether it was an answered call or a returned call in response to a voice mail. These "call center" statistics are tallied on a monthly basis and shared internally. We will provide this information to the State by program as well. We will document if the communication involved mandated reporting of abuse, neglect and exploitation.

During enrollment, Morning Sun provides education that gives the participants, authorized representatives and employees an overview of self-direction and outlines the required documentation, procedures and processes that must be completed before services begin. We accomplish assisting those who request more "hands on" help through our availability by phone or face to face meetings. We have assisted thousands of people fill out their enrollment forms over the phone by going through the forms page by page, step by step. We have also provided case management training in multiple states and for multiple contracts through in person meetings and webinars.

Additional tasks related to providing timely and effective customer service are delivered as indicated below.

- All Morning Sun staff are expected to return all calls the same business day or within 24 hours. If a member of the team is out of the office, they will leave an alternative contact available for participants, employees and state agency personnel to reach in their absence. An after- hours emergency number is part of the call system.
- Morning Sun communicates and coordinates service provision with the participant, authorized representative, employees, vendors and the State to ensure the delivery of quality services. This communication is documented along with the call statistics. If the communication is significant, detailed notes and/or emails are kept as part of the participant's file.
- Morning Sun has created systems for processing enrollment, employment and other information from participants and their employees. Employer packets are routed internally to our payroll director. Packets are logged with specificity to each form required. Any additional information needed, missing or incomplete forms are logged as such. Our Coordinators contact the employer to obtain the missing information. This process is also undertaken with employee packets which are managed by our human resource department. Morning Sun uses a packaged application called M-files as a global document repository. In addition to electronic filing, Morning Sun uses this system to manage the work flow of enrollment packages for both the employer and



the employees. Once both the employee packet and employer packet are complete, our payroll director checks our system to ensure that we have an active service authorization. New Employers are then notified by our coordinators that their services can begin. If it is an established employer with a new employee, the employer is notified of the start date of the new employee.

- All Morning Sun staff are trained to report suspected cases of abuse, neglect and/or exploitation. This training is completed upon hire and annually thereafter. All suspected abuse and neglect will be reported to the State and agencies that investigate abuse and neglect. We will also immediately report any knowledge of critical incidents or suspected abuse or neglect to the case manager for the participant. If the cases manager is unavailable we will report to the appropriate State agency personnel so we are assured that immediate action will be taken. If it appears that immediate action to protect the participant needs to involve law enforcement, we will contact law enforcement in the appropriate community.
- Morning Sun provides customer service training for all of our staff so they are courteous, efficient and knowledgeable. Customer service training is provided initially as part of a new Morning Sun employee's orientation and during Morning Sun team meetings. Because of our emphasis on customer services, Morning Sun provides as much customer service support as needed to make sure that each participant has and understands the information s/he needs (including, but not limited to, providing assistance completing and submitting forms, updates on tax and labor laws and other pertinent information). We regularly assess and attempt to meet the needs and preferences of each person served.
- Participant satisfaction surveys are used that engage the participant and/or their authorized representatives in rating our customer service and financial administration processes. Vermont satisfaction surveys will be conducted annually. The results will be tallied and shared with the participants along with a summary and a quality improvement plan. The results of Morning Sun surveys will be shared with the State and other involved parties. We also publish the results of our surveys on our website.
- Case Managers and State personnel will also be engaged in evaluating Morning Sun, if approved by the State. Surveys will be conducted annually at the same time we conduct the participant satisfaction survey. The results will be shared along with a quality improvement plan if needed.

#### **B. Authorizations and Program Limitations**

Morning Sun utilizes the Microsoft Dynamics Great Plains accounting software as a project management system and accounting system, payroll processing and reporting. Morning Sun has a customized payroll engine built within Great Plains that is built from the ground up as a self-directed services processing system. This allows for nearly limitless customization and modification abilities to meet the unique needs of Vermont's programs.



Budgets are created and maintained in our accounting software, Great Plains. Custom coding is used to manage the many program requirements and variations, as well as to prevent overspending or spending outside of the authorization limits. This includes dates of service, annual, monthly or bi-monthly spending limits reflected in dollars and/or hours, rates of pay and "savings". These individualized project budgets are created in a format that reflects the authorization of services. We have over a decade of experience successfully servicing various program requirements for multiple programs.

Morning Sun has several secure methods for receiving service authorizations, budget information, employee wage changes, terminations or changes in plans of care. Electronic budget information can be submitted via email or Secure File Transfer Protocol/SFTP. Paper budgets can be submitted via fax, USPS or email. All faxes and email are directed to a secure shared Outlook folder. This folder is monitored continuously by budget specialists to ensure all authorizations are entered/updated timely.

Morning Sun Financial Services recognizes the need to check eligibility status before providing services and we verify eligibility currently in the States with whom we work as directed by those States. Most eligibility checks are done electronically via 270 request and 271 response through the Medicaid system. Others are checked through the various State agencies. Upon notification that a participant is ineligible for services, Morning Sun enters that ineligibility date into our Great Plains accounting system and code built into the system prohibits timesheets or expenses from being processed during the period of eligibility. This coding ensures that we are not processing payments for which we will be unable to bill due to ineligibility. We work with the family and case manager to review the eligibility and when notified, we remove the ineligible date from the system and reopen the payment processes.

Timesheets are entered in a project accounting module that checks timesheet costs and hours against a specific service agreement cost line. Timesheet shifts are entered individually and against service agreement cost line (service codes) to ensure that overspending or duplicate entry does not take place. Custom code for specific Vermont programs will be developed to ensure that the number of hours billed in one day cannot exceed 24 hours per participant, except as authorized in DDS.

Morning Sun has experience with complying and managing the requirements of a collective bargaining agreement in Minnesota including ensuring that wages conform to established contracts. We will monitor budgets and wages for compliance with the terms of the CBA and the minimum wage requirements for covered programs.

**C. Billing Agent for Family Directed Hi-Tech Nurses**

Our organization will act as the billing agent for the Family Directed Hi-Tech Nurses. We will put the systems in place to review the timesheets and convert them to an acceptable format for



submitting claims to DXC. We will communicate directly with the independent contractors if there are problems with payment of these claims.

**D. Patient Share**

Some Participants, due to eligibility and financial requirements, will have a Patient Share or copay for their services. Morning Sun Financial Services recognizes those situations and when notified of the copay amount will work with the Employer to receive payment. Payments are accepted via personal check or credit card. Employers are billed monthly for the Patient Share or copay. If the Participant refuses to submit payment, Morning Sun Financial Services will notify the Case Manager and determine what action is necessary.

**E. Payroll Reports**

Morning Sun currently offers individuals and agencies, secure online access to statements called: Detailed Tracking Reports, via our website: [morningsunfs.com](http://morningsunfs.com). These reports can be accessed by Employers and Designated Agencies based on assignments within our accounting system. These reports are fully customizable to meet individual program needs, including funds paid, the balance remaining in the authorized funding/service limits, dates of service, number of hours worked and the appropriate service code for each date of service. If awarded the contract by the State of Vermont, we will provide payroll reports following each payroll. These reports will be designed to reflect each programs' requirements and will be submitted to the State and respective program for approval. Detailed Tracking Reports will be printed and mailed to employers and designated parties as requested. Morning Sun also offers multiple report options for States and Agencies via the same portal and can customize reports based on their information needs. All reports on [morningsunfs.com](http://morningsunfs.com) are created and managed using SQL Server Reporting Services.

**F. Unique Identifier**

Each participant or their authorized representative will have a separate FEIN number and will be established as the Employer of Record for their employees. Morning Sun provides the SS-4 as part of the Employer start-up package. Our payroll coordinator processes the SS-4 within 3 days of receipt of a completed employer packet. We will maintain copies of the IRS FEIN in the participant's file. Each employer will be provided an Employer enrollment packet, by mail, email or they can access the forms on our website. Morning Sun has developed a form letter for the inactivation of a FEIN that is submitted to the IRS after the final tax reporting is completed for that individual's FEIN number. The request to retire an FEIN is usually submitted in Jan of the year after the last payroll is processed. Morning Sun will retire the individual's FEIN and revoke IRS Form 2678 and all state and federal records when the participant is no longer an employer.





### **G. Qualifying as the Fiscal Agent**

Morning Sun has also included IRS Form 2678 which appoints Morning Sun as the agent in our enrollment packets and on our website. We are using the revised form from August 2014 with instructions on how to fill it out correctly according to the latest IRS information. We have pre-filled this form on our website and also on our paper copies. Once the completed packet is returned to us, we file the Form 2678 within 3 days and the original is stored in our electronic data storage system. The authorization document (IRS 1997C) providing verification that Morning Sun is the reporting agent for the employer will be maintained in each participant/employer's file. Morning Sun will assume the responsibilities of an agent as soon as the form 2678 is filed and before the authorization is received.

Morning Sun will retire the individual's FEIN and revoke IRS Form 2678 and all state and federal accounts if the participant is no longer an employer. All documents will be maintained in each individual's file. Our internal policies and procedures manual contains step by step instructions on how to file and revoke both the FEIN and the IRS form 2678. Also, if the individual changes fiscal agents, we will revoke the 2678 appointing Morning Sun as the fiscal agent.

Morning Sun has included IRS Form 8821 on our website and in our employee packets. This form allows Morning Sun to inquire and obtain information related to payroll and tax filing on behalf of the employer. It must be filed with 60 days of the date it was signed; however, Morning Sun files this form with the other new employer forms within 3 days of receipt of a completed packet. Our payroll coordinator files this form with the other employer paperwork. We provide the form with instructions on how to fill it out correctly according to the latest IRS information. We have pre-filled this form on our website and also on our paper copies. Participants will be mailed this form as part of the Morning Sun start-up packet for employers unless they choose to obtain the form from our website. This form expires after 3 years. Morning Sun tracks the expiration date for each participant and obtains new forms at the time of renewal of a participant's service authorization. During our quarterly self-audits, we ensure that the 8821 has been filed and is retained in the employer's record. Our manual includes step by step instructions on obtaining and revoking the 8821.

Morning Sun will include the unemployment PA-1 on our website and in our employee packets. This form allows Morning Sun to inquire and obtain information related to payroll and tax filing on behalf of the employer. Morning Sun files this form with the other new employer forms within 3 days of receipt of a completed packet. Our payroll coordinator files this form with the other employer paperwork. We will provide the form with instructions on how to fill it out correctly according to the latest State information. We will pre-fill this form on our website and also on our paper copies. Participants will be mailed this form as part of the Morning Sun enrollment packet for employers unless they choose to obtain the form from our website. During quarterly quality assurance, self-audits, we ensure that the unemployment state power



of attorney has been filed and is retained in the employer's record. Our internal policies and procedures manual will include instructions on obtaining and revoking the unemployment state power of attorney forms.

#### **H. Withholding and Judgements**

Our internal process for payroll processing included multiple internal controls. Each employee will have an Employee Card created in the Great Plains system. The employee card is created by the human resource specialist as part of the enrollment process. This is the employee's master file regarding general pay rate and withholding information. The employee file will include their name, their ID number, the employee social security number, W-4 tax withholding information, mailing address and direct deposit information if applicable. Each employee file will also tie to a participant/employer.

As part of payroll withholding for each participant's employee, Morning Sun can withhold any garnishments, liens or levies against employee wages based on information supplied by the department. This information is entered into the Employee Card created in the Great Plains system

#### **I. Garnishments**

Each employee has an employee card in our Great Plains Accounting System. The employee card is created by the human resource specialist as part of the enrollment process. This is the employee's master file regarding general pay rate and withholding information. The employee file will include their name, their ID number, the employee Social Security number, W-4 tax withholding information, mailing address and direct deposit information if applicable. Each employee file will also tie to a participant/employer. As part of payroll withholding for each participant's employee, Morning Sun has the capacity to withhold any garnishments, liens or levies against employee wages. This information is also entered into the Employee Card created in the Great Plains system.

#### **J. Background Checks**

Background check information and applications will be included in the employee enrollment packet. Morning Sun will process background checks for each employee who has applied for hire by a participant employer or their representative within 3 days of receiving a completed packet. The background checks will include the Child Abuse Registry; Adult Abuse Registry. Criminal Background check databases maintained by Vermont Crime Information Center which includes the sex offender registry; federal exclusions database and the motor vehicle driver record for those individuals who will be driving the persons being supported.



All checks will be completed prior to the employee's approval to work with the participant. Anyone found to have an unsatisfactory background check will have the opportunity to apply for a variance; however, the prospective employee will not be allowed to work until a variance is approved. Variances will be submitted to the appropriate state agencies for the specific program. Employers must provide a letter explaining why the person with the unsatisfactory background check should be allowed to work with the participant. A letter from the prospective worker must also accompany the variance request. The Department will make a determination regarding a requested variance.

**K. Accepting Timesheets**

Morning Sun will process payroll for participants' workers in accordance with applicable federal, state and local laws and regulations. Morning Sun successfully processes payroll for over 3650 current participants and 5000 employees across six states from our Golden Valley, Minnesota office.

Both the employer and employee enrollment packets contain an annual payroll schedule which show the time periods, timesheet due dates, pay dates and off-cycle pay dates. Employees are responsible for submitting their timesheets to their employer, who review them and authorize the hours before submitting the timesheet to Morning Sun for payment.

We accept timesheets by e-mail, fax and regular mail. We produce and maintain electronic copies of all timesheets for our records. Paper timesheets need to contain an employee signature and date, an employer signature and date, dates services were provided accompanied by start and end times with a service code. Also, the timesheet must contain the printed name of the employee and of the person receiving services.

The employer can submit paper timesheets via fax, USPS or email. All faxes and emails are directed to a Secure shared email inbox. This folder is monitored continuously by payroll specialists to ensure timesheets are processed in a timely manner. An automated reply confirmation email is sent to emailed timesheets and a confirmation call back is provided to faxed or mailed timesheets if a call back is requested on the timesheet.

Electronic timesheets are completed and approved online via an email notification system between the employer and their employees. Morning Sun is notified once an online timesheet is approved by both parties. Exports of online timesheets are performed multiple times per pay cycle.

Timesheets are reviewed by Morning Sun Financial Services payroll specialists prior to processing to ensure that they are correct, complete and conform to the participant's authorized budget. Morning Sun is committed to ensuring that employees are paid on time. If the timecard is reviewed and found unacceptable, the payroll specialists will notify the



Coordinators, who in turn contact the employer about the missing or incorrect information. If the employer resubmits the revised timecard to us while payroll is being processed, the employee will be paid on time. In addition, if a time card is entered into the accounting system for payment and there are issues with the number of hours over budget, or if a service authorization is not in place, the Coordinator will work to remedy the issue quickly to ensure the employees are paid on time. We know that the extra effort we make to ensure that people get paid on-time contributes significantly to the participants' satisfaction with our services.

Once reviewed and approved, the timesheet information is entered into Morning Sun's Great Plains Accounting System, Our staff ensure that only payments authorized by the participant's budget are made. Our accounting system is integrated with budget and reports so that any possible overages are flagged and resolved before the payroll is processed.

Employees will have the option to receive their paychecks through the mail, by direct deposit, or cash card. If they chose direct deposit or a cash card, they will still receive a pay stub by mail or email. Pay stubs will detail gross pay, hours worked, pay period, all deductions, and year-to-date amounts in each of those categories.

Our web-based timecard system is an efficient enhancement to our processes for those who choose to use it. The web-based timesheet must be initiated by the employee. The employer will need to approve the employee's timesheet, so employers are advised to only allow web-based timesheet submission by employees if they want to review and approve their timesheets on the computer, or from a phone or tablet. If employers choose to use the web-based timesheet system for one employee, we recommend that they choose web-based timesheet submission for all of their employees to streamline processes and avoid confusion.

Payroll staff are available on payday to answer questions that may occur. Morning Sun Coordinators have access to our financial systems so that they can answer questions from employees and participants. If Morning Sun makes an error with a timesheet, we will ensure that the employee is paid immediately in the most expeditious manner possible.

A direct deposit form is included in the employee packet that participant/employers receive at orientation. If they chose direct deposit, the form will be entered into the system and kept in their file. They will still receive a pay stub by mail or email. The payroll manager sends the direct deposit file to the bank two days before the check date. The direct deposit file is uploaded to the online banking website.

Other options for employees include choosing to use a Global Cash Prepaid VISA pay card. Employees may also choose to receive a paycheck by US mail, although they are reminded that while Morning Sun will ensure that the check is mailed on time, the U.S. mail is the least predictable of their options.



Morning Sun is in the process of transitioning to a new web-based time-keeping system. Our previous system was customized for Morning Sun's programs but became challenging for some participants who used various web browsers to access our system. Our new system is being developed by Annkissam and will conform to each State's requirements for time-keeping. We have begun using the new system with Colorado participants and will ensure that the new system is available and tested for the Vermont contract implementation. Since we made this change with our Colorado web-based timecard system we have not had issues or complaints from participants and employees. We smoothly made the transition from one system to another with the current participants by providing one time period between the sign-up for the new system and the actual implementation. Our time-keeping system requires that both the employer and the employee sign off on the timecard before it comes in to our system. All timecards require that employees document their start and end times.

#### **L. Processing Timesheets**

Our payroll staff are trained in the Fair Labor Standards Act requirements, program rules and federal and state tax deposit requirements. Our system can be modified to meet the needs of the Vermont programs. We inspect timesheets prior to processing. Our financial infrastructure is key to the achievement of our service goals. Morning Sun has internal controls in place to ensure that payroll tasks are accomplished on time and that quarterly and annual payments and tax reporting are completed without error and on-time.

Overtime is calculated for each employee for all hours worked over 40 hours in a week from Sunday through Saturday for each employer. Since the Vermont workers will be employees of each participant employer and not employees of the FMS or of the State as economic realities employees, overtime when the worker is employed by multiple participants does not apply. While travel time can be set up and calculated in our system as we do for the State of Ohio, it is not necessary for Vermont as there is not a joint employer relationship. The travel time payment is only relevant when an employee works for two participants under the Agency with Choice program or if the State is a third-party employer.

All 'paper' timesheets are stored electronically in M-Files. Once a timesheet is received in a Secure shared email inbox, a Payroll Specialist will transfer the timesheet to an M-Files workflow. The Payroll Specialist will verify (review) that the timesheet contains all the required information and that all the shifts are totaled correctly. Once a timesheet is initially approved it is moved into a "ready to key" status within our M-Files workflow process. Any issue identified with the timesheet, such as missing signatures or dates, are promptly communicated to the employer. Timesheets with such issues are placed in an "issue" state in our M-Files workflow. Once a satisfactory revision is received the timesheet is removed from issues and moved to a "Ready to Key" status.



Morning Sun has an online web portal that allows employees and employers to submit and approve timesheets online. The online portal allows the employee to login with a personal user ID and password. The employee creates timesheet entries by choosing the approved service codes for the participant they are working for, entering the date of service, the shift worked and AM or PM. When the employee has worked the last shift of the pay period they submit their timesheet to their employer for approval. The employer receives an email notifying them of a timesheet that is ready to review and approve. The employer logs in with their personal user ID and password, verifies that all dates, shifts and services are accurate, and will then approve or reject the timesheet. The timesheet must be approved by both parties in order to process through to payroll.

The online system alerts payroll to duplicate timesheets or duplicate entries within a given timesheet. The custom payroll system also utilizes specialized reporting to identify inconsistencies across multiple timesheets. This reporting ensure that the following conditions are found and examined:

- overlapping hours for a given employee, including an employee that may work for multiple employers.
- overlapping hours where the same services were provided to an employer (consumer) by different employees at the same time
- timesheets that were not dual-party approved

When all timesheet edits are complete, the timesheet batch is exported as an Excel file and imported into the payroll system. Participant timesheets that are faxed, mailed or emailed are entered directly into a timesheet batch within the Great Plains payroll system.

After a timesheet is approved by both the employer and employee, it flows to our payroll system. Morning Sun uses Microsoft Dynamics Great Plains to track service agreements and process payroll and expenses. Timesheets are entered in a project accounting module that checks timesheet costs against a specific service agreement cost line. Timesheet shifts are entered individually and against service agreement cost line (service codes) to ensure that overspending or duplicate entry does not take place.

Great Plains has custom coding in place to alert the payroll specialist of any issues with the timesheet and/or issues with background check clearances and/or certifications. Below is a list of error messages that may be received from Great Plains while entering time worked for an employee against a service agreement:

- Over Budget by \$xx.xx
  - The timesheet will overspend a service agreement cost line.
- Over cumulative by \$xx.xx
  - The timesheet will overspend a monthly allocation combined with tax and/or fee markups
- Duplicate entry



- The same employee had a shift on the same day already paid or keyed into Great Plains
- Missing or expired background check
  - Either a background check clearance date was not inputted for the employee being paid or the background check has reached its expiration
- Expired certification
  - The employee has a lapsed certification, such as CPR, First Aid or any required training to provide services
- Person served ineligibility period
  - Work was performed by the employee while the person served was ineligible to receive services
    - Examples include Lapsed Medical Assistance or a hospital stay
- Employee ineligibility period
  - Work was performed by the employee while they had a gap in certification so no service was to be provided by the employee
- Dates outside service agreement
  - A date that work performed was outside of the service agreement dates
- Over quantity
- The quantity of hours worked puts the service code over the quantity allocated
  - Only occurs when a service is quantity based and not monetary based.

After timesheets are keyed successfully into Great Plains, Morning Sun utilizes Crystal Reports to verify that all employees are following Wage and Hour Laws, as well as program specific rules. New Crystal Reports can be created or edited by payroll leadership at a moment's notice to accommodate the requirements of a program. Below are examples of what timesheet issues are identified by the payroll specialists after running Crystal Reports:

- Over 40 hours in a week by one employee
  - Does overtime law apply and is revision needed?
- Overlap of shifts worked by 2 or more employees for the same person served
  - Sent to issues workflow step and the employer is notified
- Overlap of shifts worked by 1 employee for multiple persons served
  - Sent to issues workflow step and the employer is notified
- When transportation applies; was work performed on the same day as the transportation was reported?
  - Sent to issues workflow step and the employer is notified
- Where monthly or budget limits exceeded?



- For example, a maximum of 30 days of respite per contract year is allowed
- Sent to issues workflow step and the employer is notified

After all the necessary Crystal Reporting is complete, the payroll specialist performs a final timesheet edit to validate that the data entered into Great Plains matches the actual timesheet. After any necessary edits are complete, a supervisor approves dates and transactions, and the time sheets in the Great Plains project accounting module are posted against individual services agreements. The same timesheets posted in project accounting are automatically transferred to the payroll module of Great Plains for payment. Finally, the timesheet is then marked as processed in M-Files.

Using the payroll system reports (SQL Server Reporting Services) in conjunction with SAP Crystal Reports, we can report on payroll data or payroll tax data in aggregate by company, or by individual employer. The employee and participant records are linked to each other in our payroll and budgeting systems. The specific employer account numbers are setup on each employee record using a custom-built window within Great Plains. The specific links that are made between an employee and participant make it virtually impossible to pay an employee under the incorrect participant. Once an employee and participant are linked, the system will not allow an employee's payroll to post to the wrong participant's budget, or for an employee to use an incorrect service code.

Our custom programming within the Great Plains system insures that we follow federal and State Department of Labor wage and hour laws. State program rules are applied, and the Medicaid Fraud and Abuse law is also applied by examining every timesheet prior to payment.

Morning Sun has safeguards in place by utilizing M-Files and custom programming in Great Plains to deduct employee garnishment orders, Union Dues ( CBA) and an unlimited number of deductions and additional payments if needed.

The total gross payroll calculated is cross referenced to billed services in project accounting and approved by a supervisor prior to cutting pay checks. All direct deposits are submitted and checks are mailed at least 2 days before the pay date.

Final Payroll Processing is then performed, including garnishments, Union Dues, PTO accrual and other program specific payroll deductions or payments.

Our payroll specialists and Coordinators are in regular communication about payroll issues that arise and need to be fixed by the participant and worker prior to payday. The Coordinators contact the employer to request corrected timecards. This service is part of Morning Sun's commitment to ensuring that workers are paid on time, and that documentation of service delivery complies with program rules.





Our internal systems for payroll processing included multiple internal controls. Each employee will have an Employee Card created in the Great Plains system. Each employee's information in the Great Plains system will tie to the employer FEIN. The employer taxes are encumbered for payment. The employer set-up will include Vermont Unemployment Insurance payment calculation, the Federal Unemployment Tax (FUTA) payment calculation and the Employer's share of FICA (Medicare and Social Security) payment calculation. The employer tax rates and their impact on the participant's budget allocation are part of the education and training provided to the participant during enrollment. Participant/employers are also provided with a "Cost to You" worksheet that shows the "mark-up" due to employer taxes. Our table shows the employee's wage and then, in a separate column, the cost to the budget once the aggregated employer taxes are added. In this way, the employer can anticipate the amount charged to their budget allocation during each payroll period.

Employee FICA and Employer FUTA, SUTA (state unemployment tax) and FICA may not apply if the employee is a household employee as defined in IRS publication 926. However, all withholding will be determined by Morning Sun based on the forms filled out by the employee. For example, exemption from FICA, FUTA, SUTA and Employee FICA are based on the following relationships: Spouse of employer, parent of employer, child of employer up to 21 years old, and any child under the age of 18, if the child is a student.

After the initial set-up is complete, each payroll batch can be run on the schedule set out and dispersed by the department. A payroll batch is created within Great Plains by the payroll director after all of the payroll information for that period is entered by the payroll specialist. The system is set up so that warnings or errors are indicated and can be corrected prior to check processing. There are also two reports: a "Timesheet" edit list, which allows an audit of what was keyed against what is on the data print out, and a Calculate Checks report that is a gross to net report. These reports are an internal control that are run prior to payroll processing and are used to audit for discrepancies prior to printing the payroll checks. Once that is done, the payroll director can print checks and print earning statements. The direct deposit file is due to the bank two days before the check date. The direct deposit file is uploaded to the online banking website. All timesheets are retained in our electronic M-files repository. Timesheets are filed in the employee's file and are tied within the system to the employer. If an employee works for multiple employers, they submit multiple timesheets. The timesheets are then filed separately for each participant/employer.

The Great Plains system is an integrated system that will also post payroll entries to the general ledger accounts with the updated journal entry immediately as the payroll is run.

**M. Payment for Employees**



Employees will have the option to receive their paychecks through the mail, by direct deposit, or cash card. If they chose direct deposit or a cash card, they will still receive a pay stub by mail or email. Pay stubs will detail gross pay, hours worked, pay period, all deductions, and year-to-date amounts in each of those categories. Morning Sun advises employees to use the direct deposit or cash card methods because they are the most reliable forms of payment.

Morning Sun will provide a payroll schedule as part of the enrollment package for each new employer and employee. In addition, payroll schedules are mailed in December each year to all current employers and employees. Morning Sun ensures that employees are paid on time. Our newest accommodation is to provide off-cycle timesheet processing and payment two days after the regular payday to accommodate those who submit their timesheets late. We also make immediate payments the same day or the next day, depending on the delivery method selected by the participant, if Morning Sun makes an error, has system problems or due to State error. If an employee does not receive a check but a check has been mailed, we will ask the employee to wait 5 days to ensure that the check is truly lost. We will then put a stop pay on the first check and provide a second check to the employee.

Morning Sun will also report unclaimed property or un-cashed checks in accordance with Vermont law. We have developed policies and procedures as part of our Fiscal Employer Agent Policies and Procedure Manual specific to each state and to the unclaimed property law of each state.

Morning Sun has several secure methods for receiving Goods and Service Invoices. Invoices can be submitted via fax, USPS or email. All faxes and email are directed to a secure shared email inbox. This folder is monitored continuously by accounts payable specialists to ensure all invoices are paid in a timely manner.

All invoices are stored electronically in M-Files. Once an invoice is received, an AP Specialist will transfer the invoice to an M-Files workflow. The AP Specialist will review all Goods and Services invoices to ensure proper documentation is present according to program and Morning Sun standards, along with State and Federal laws.

Once an invoice is initially approved it is moved in a "ready to key" state within our M-Files workflow process. Any issue identified with the invoice are promptly communicated to the applicable parties. The issue invoice is placed in an issue state in our M-Files workflow. Once all guidelines are met, the invoice is removed from an "issues" state and moved to "Ready to Key."

Great Plains has custom coding in place to alert the AP specialist of any issues with the invoice in relation to the budget. Below is a list of error messages that may be received from Great Plains while entering time worked for an employee against a service agreement:

- Over Budget by \$xx.xx
- Over cumulative by \$xx.xx



- The expense will exceed a monthly allocation
- An expense with the same date has already been entered on this budget line
- Person served ineligibility period
- Expense date is not within budget period
- Units exceed budgeted amount (Only when a service is quantity based and not monetary based)
- Vendor is not approved for this expense

These measures help us detect fraud and prevent duplicate payments from being issued.

Payments are made by check or ACH on a weekly basis. This allows for quick turn around and benefits the people we serve. All payees are setup in Great Plains by an AP Director to ensure separation of duties to deter fraud. When applicable, vendors are required to submit a W9 to ensure that the vendor is in compliance with all State and Federal guidelines.

Morning Sun will provide cash to participants/employers when requested by an employer and approved by the State and program rules and/or as part of their plan of care or service authorization. Cash is provided by check or direct deposit. We also provide reimbursement for funds spent by the participant if allowed by the program and with an accompanying receipt.

We will develop a process with the State for wage changes for each program. We have a change notice that can be modified to meet the needs of each program. A change of wage notice is processed as soon as it is received so that the employee receives their increased wage in a timely manner. The change notice also includes a termination section for those employees no longer active. Beyond official notification, Morning Sun considers an employee inactive after one year without providing service to the employer/participant.

Overtime calculation and payment is fully supported by the Morning Sun payroll processing system. The Federal Department of Labor Homecare Rule concerning overtime is already programmed into our customized payroll engine. The Morning Sun work weeks begin on Sunday and run through Saturday. Any hours worked that exceed 40 hours in the week, Sunday through Saturday, are paid at time and a half of the regular rate of pay. Morning Sun will also follow the overtime exemption rules as set forth by the Department of Labor, provided the employee resides in the employer's home or lives and sleeps at the home of the employer at least 5 days per week or 120 hours or more each week, Sunday through Saturday. Morning Sun is knowledgeable of DOL changes and has processed payroll for employers who are joint employers with a third-party employer (Ohio) and for those who select the Agency with Choice option (Minnesota and Ohio.)

The Great Plains payroll system can accrue and track vacation policies, sick leave plans and the withholding and payment management of union dues per the requirements of the State of Vermont CBA. Morning Sun currently manages payroll in conformance with a union contract in



Minnesota that requires the fiscal agent to accrue sick time, paid time off and the withholding of union dues as a percentage of an employee payroll. It is possible to use multiple accrual tables, especially if there is a tiered accrual rate or multiple plans. Reporting is in place to provide the State and union all required information and reports, per the specifications of the union contract and/or the State agency.

**N. Tax-related Services**

Morning Sun has policies and procedures in place for depositing individual payroll taxes and employer payroll taxes as required by law and IRS regulations for fiscal employer agent. For fiscal employer agent participant/employers, each employee's information in the Microsoft Dynamics Great Plains system will tie to their employer FEIN so that the employer taxes are encumbered for payment. The employer set up will include the State Unemployment Insurance payment calculation, the Federal Unemployment Tax (FUTA) payment calculation and the Employer's share of FICA (Medicare and Social Security) payment calculation.

Morning Sun has policies and procedures in place for withholding individual payroll taxes as required by law. We include the W-4 form in our employee packets so that employees indicate their chosen allowances. This form is tracked as part of the new employee packet. Workers are not allowed to start working until their employee packet is complete. As the payroll agent for participants, we will be responsible for ensuring that FICA, FUTA, SUTA plus federal and state or local taxes are withheld, filed and deposited according to the federal IRS, DOL and Vermont's rules and regulations. Our Payroll Director is responsible for ensuring that all employees' payroll cards are set up accurately in our Great Plains payroll and accounting system and are withheld from employee's payroll. Our executive administrator and payroll coordinators are responsible for filing taxes withheld from the employees' wages.

Morning Sun has written policies and procedures for preparing, filing and distributing IRS Form W-2 for individuals' workers. When the participant is the Employer of Record, this is completed in accordance with IRS instructions for agents, for electronic filing when processing 250 or more IRS Form W-2 and for maintaining documentation in the employee's file. Morning Sun issues all employees' W-2s by the required deadline of January 31 each year. Morning Sun has internal controls in place that include year-end tax reporting. Morning Sun performs many systems check and balances prior to the preparation and distribution of IRS Form W-2 and W-3. The Microsoft Dynamics Great Plains accounting system provides the reporting tools used to check accuracy in reporting. Morning Sun's payroll manager is responsible for W-2 issuance at the end of each calendar year.

Morning Sun has established systems and practices for refunding over collected FICA to applicable employers and support services in accordance with the IRS regulations and for maintaining relevant documentation. For those employees who do not meet the FICA



threshold, we will make year-end adjustments using IRS Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund.

Morning Sun files FUTA using an IRS Form 940, Employer's Annual Federal Unemployment Tax Report, annually in the aggregate and the IRS Form 940 Schedule R and using the F/EA FMS provider's separate FEIN for all individuals it represents and maintaining documentation in the F/EA FMS provider's files. Morning Sun 's executive administrator is responsible for employer tax filing.

Morning Sun will file the IRS form 941 Employer's Quarterly Federal Tax Return which includes FICA and Federal Income Tax Withholding along with IRS Form Schedule R for form 941 in the aggregate for all individuals it serves.

The Microsoft Dynamics Great Plains system runs payroll reports that include payment of FUTA. These are available each time period or in aggregate. A checklist is used at the end of each quarter to insure all quarterly tax documents are completed and filed. As a task is completed it is marked as completed. All tax reporting documents are stored electronically.

Employer FUTA deposits are required to be made at the end of each quarter, if the liability exceeds \$500.00. When the payroll is complete the ledger is updated, and a report can be run for both the discrete time period and the aggregate. Morning Sun 's FEIN is used to submit all FUTA tax deposits through the IRS's EFTSPS payment system, following the deposit rules of the IRS.

Morning Sun will include within the employee packet, information regarding the Federal Earned Income Credit. Employees eligible for this credit must apply for this credit through the filing of their person tax return.

State and Federal tax payment is an integral portion of the payroll engine described above. This allows for modification of the tax payment system at any time. Great Plains has been customized to manage the tax exemptions and exclusions that are specific to self-direction, such as the 2014-7 exclusion, FICA, FUTA and SUI exemptions that apply to certain employers.

Employees are covered for unemployment insurance based on the specific laws of each State. The State of Vermont regards employees as State employees for unemployment insurance and must be reported to the State quarterly. The Great Plains system can be setup to manage the unemployment insurance calculations by employee, by rate, by participant and by program. The participant budget is also expensed the proportionate cost of the unemployment insurance expense calculated from the gross wages paid to their employees. Morning Sun will file unemployment forms by Vermont program.



Morning Sun currently manages several different types of worker's compensation policies, with one of the largest being a State-run plan that covers all employees similar to the State plan in Vermont. Premiums are paid and true-up reports provided to the State and not an insurance company. Employees are provided a central reporting number to call and report any claims they may have. The State in turn corresponds with Morning Sun and the individual employer. Great Plains can manage the calculation of premiums and any reporting that may be required. The participant budget is also expensed the proportionate cost of the worker compensation expense calculated from the gross wages paid to their employees. Morning Sun will participate in the annual Worker's Compensation Audit with the current policy carrier.

**O. Providing Information**

Morning Sun is committed to diversity and being culturally responsive and to employing a work force that is reflective of the diversity of the participants. The organization has a comprehensive equal employment opportunity/affirmative action statement in place, and the Chief Administrative Officer is the EEO Coordinator. Beyond the requirements of the law, Morning Sun recognizes the value of a diverse workforce, working to create an organization that is greater as a result of the richness of contributions that a diverse workforce can bring. Morning Sun fosters an environment in which all employees contribute to the goals of the organization, and are also able to experience personal growth. To accomplish this goal, Morning Sun is dedicated to:

- a. Communicating effectively with employees from a wide variety of cultural backgrounds.
- b. Coaching and developing employees of different ages, educational backgrounds, ethnicity, physical ability, and race.
- c. Providing performance feedback that is based on objective outcomes rather than values and stereotypes that work against women, minorities, and disabled persons by prejudging these persons' abilities and talents.
- d. Creating a work environment that makes it comfortable for employees of all backgrounds to be creative and innovative.

Morning Sun Financial Services serves persons that are African immigrants, Russian immigrants, African American, Asian and Latino individuals with disabilities. We employ a diverse, culturally competent workforce and provide pre-service and in-service training and professional development to all staff members and contract employees to ensure understanding and acceptance of the values, principles, and practices of our participant base. We ensure that all interactions with the individuals we support are respectful of individual cultures and are conducted in the individual's and family member's preferred language.



Our staff receive targeted training related to individual cases where we are working to appropriately develop services to those from a specific culture. We also provide general cultural diversity training to our management staff on an annual basis. Dr. BraVada Garrett Akinsanya, a licensed clinical psychologist and the Executive Director of the African American Child Wellness Institute is one of the individuals who regularly provides training to our administrative and financial staff on multiculturalism and engaging cross cultural relationships. Dr. BraVada speaks to the issues of institutional racism and white privilege.

Morning Sun Financial Services will use translators and interpreters when working with non-English speaking individuals and their families. We maintain a list of interpreter service providers who are available for face-to-face contacts. We have a TTY number and regularly use a Relay Service for TDD users. Morning Sun's staff have a Language Line available for phone calls in 174 languages to set up meetings and to coordinate services by phone. Our staff include individuals who are Asian, African-American, Somalian, Hispanic and Hmong. We expediently locate and engage appropriate resources to help us respond as specific needs arise.

**P. Claims and Reimbursements**

Morning Sun Financial Services is a Medicaid provider in 6 States and would apply for and maintain Medicaid status in Vermont.

Morning Sun Financial Services recognizes the need to check eligibility status before providing services and we verify eligibility currently in the States with which we work as directed by those States. Most eligibility checks are done electronically via 270 request and 271 response through the Medicaid system. Others are checked through the various State agencies. Upon notification that a participant is ineligible for services, Morning Sun enters that ineligibility date into our Great Plains accounting system and code built into the system prohibits timesheets or expenses from being processed during the period of eligibility. This coding ensures that we are not processing payments for which we will be unable to bill due to ineligibility. We work with the family and case manager to reopen the MA eligibility as soon as possible and when notified, we remove the ineligible date from the system and reopen the payment processes.

Morning Sun Financial Services recognizes that there are several different programs in Vermont and not all services are billed to the same entity. We have this situation in several of the States in which we work. For claims billed to Vermont Medicaid through the vendor DXC Technology, we test X12 batches with DXC, and once approved, submit those claims electronically. We currently work with DXC in Colorado and submit all claims via X12 batch transactions. We are able to submit both 837P's and 837i. All billing information is gathered in Great Plains. Weekly, we run reports from that system, format the reports and then process them through the Gentran software, which converts the billing to the X12 format. Those are then uploaded to the proper State web portal for processing.



We recognize that not all programs are run through the Vermont Medicaid system. Morning Sun can tailor our billing systems to accommodate numerous different billing processes. We have written reports that enable us to upload claims into State or county specific systems that do not necessarily follow the X12 formats for 837P and 837i. We are also able to complete paper billing on forms that we design or using the paper billing form supplied by the program and would submit those to the DA/SSA/SISO.

Morning Sun Financial Services is aware that not all claims process correctly the first time. We have systems in place using the outstanding reporting features of Microsoft Dynamics to identify those claims and follow up with the appropriate entity immediately. Outstanding claims are monitored weekly and followed up on until resolved.

We strive to maintain claims older than three months below 2% of all total claims. Currently our percentage of total receivables older than three months is 1.60% within the States that we provide self-directed services for.

To limit the chance of fraud within the department, the employee who submits the billing (an Accounts Receivable Specialist) is not the same employee that applies the payments received (a Billing Coordinator). In addition, the Director and the Administrator of the program monitor outstanding reports and meet weekly with the AR specialist and the Billing Coordinator to discuss billings sent, payments received and any follow up that may be necessary to resolve the outstanding issues. Quarterly audits are conducted internally that follow claims from timesheet submission through the entire process to claim payment. Any anomalies or discrepancies are followed up by the Administrator.

#### **Q. Cash Flow**

Morning Sun will maintain sufficient cash flow to pay all payroll and non-payroll payments in accordance with the established payroll schedules for each program. We have attached a letter from North American Banking Company verifying our current line of credit.

#### **R. Employer and Employee Enrollment**

Morning Sun will provide information and training to participants through their Coordinators, on the phone or in person. Pre-filled out forms with instructions, and user guides for filling out forms and time cards, will be provided. Training will also be provided on the responsibilities of participants who choose participant directed services.

The Participant Enrollment Packets will include:

- Letter of Welcome and Introduction including hours of operation, toll free number, key F/EA staff with full contact information.





- Summary of Fiscal/Employer Agent Responsibilities
- Summary of Participant/Employer Responsibilities
- Participant/Employer agreement with Morning Sun Financial Services
- IRS Forms SS-4 to apply for FEIN
- Form 2678: Employer Appointment of Agent
- IRS Form 8821: Tax Information Authorization
- Vermont Unemployment Form PA-1
- Customer Service Contacts, Hours of Operation and Procedures
- State Power of Attorney Form
- Instructions for completing all forms including all Employer and Employee forms.
- Examples and instructions for time sheets, payroll calendar and completed sample forms.
- Examples and instructions for expenditure reports.
- Wage sheets for specific Vermont programs

In addition, the Coordinator will review the Participant's Employees Packet with the participant as part of the orientation. Our Participant's Employee Packets contain employment forms and the paperwork involved with hiring an employee (and subsequent changes to the Employee's contact information or status) including:

- Checklist Coversheet
- Employee Packet Instructions
- Morning Sun Enrollment Form (which collects employee information e.g. name, social security number, contact information, etc.)
- INS Form I-9: Employment Eligibility Verification
- IRS Form W-4: Employee's Withholding Allowance Certificate
- IRS Notice 797: Possible Federal Tax Refund Due to the Earned Income Credit
- IRS Form W-5: Earned Income Credit Advanced Payment Certificate
- Work Agreement with the employer
- Timesheet Template
- Payroll Calendar
- Optional Direct Deposit Form
- Employee Change Notice
- Customer Service Helpline Information and Schedule
- Customer Service Complaint System Information



**Transition packets and transfer of information**

Morning Sun will request transition information from the State or the current vendor as directed by the State, including the following information:

- A copy of current Individual Service Plan
- Participant demographics including:
  - Name
  - Mailing address
  - Phone number(s)
  - Physical address if different than mailing
  - Where applicable: Participant 's representative name, address, and phone number(s)
- Participant 's individual FEIN # for tax filing purposes, Name and address associated with the FEIN #. A copy of IRS Form 8822.
- Participant 's UC Tax Account Numbers
- Access accounts and passwords to those accounts
- Current employee file including:
  - W-4
  - I-9
  - SS Card or other documents used for I-9
  - Demographic information, including name, SSN and address
  - List of FUTA exempt employees
  - Any other necessary documents for tax reporting such as garnishments, liens or levies
  - Background studies and registry checks
  - Verification of training

Morning Sun Financial Services has education materials that will be adapted to specifically address the program parameters of Vermont's individual programs. As specified in the RFP, the manual is written at a 6<sup>th</sup>-grade reading level, in 12-point font. As required, the manual is printed with an assurance of non-discrimination. Morning Sun will deliver on that promise by making the manual available to the limited English proficiency groups identified by the State, and in alternate formats (Braille, oral interpretation, voice) upon request. The materials are designed to address the philosophy, roles and responsibilities, and benefits of participant direction. We will address the ability to hire their own staff, train and schedule employees, stretch the money available to them by setting priorities, and ultimately exercise employer and budget authority and control. Our goal is to demystify the process participant direction. Morning Sun's Coordinators are trained to flexibly provide the supports that each individual need to be successful with the program.



**Morning Sun Financial Services' Employer Manual, Table of Contents:**

**INTRODUCTION**

- About Us
- Morning Sun's Mission
- Roles and Responsibilities
- Role of a Supports Broker
- Self-Determination Philosophy
- Customer Service System
- Corrections Involving Payments
- Non-Discrimination Policies
- Alternative Formats for verbal and written translation
- Protection from Harm
- Voluntary and Involuntary Exits

**SERVICE INITIATION**

- Getting Setup as the Employer
- Startup Forms
- Budget Development

**MANAGING YOUR SELF DETERMINATION BUDGET**

- Monitoring Spending
- Expense Summaries

**HIRING EMPLOYEES**

- New Employee Paperwork
- New Employee/Worker Requirements
- Background Checks
- Employee Changes and Separations

**PAYROLL POLICIES AND PROCEDURES**

- Time Records
- Web-based Timesheets
- Payroll Calendar
- Issues That May Delay Payroll
- Fraudulent Reimbursement Requests and Over-Spending

**EMPLOYER RESOURCES**

- Roles and Responsibilities Grid
- Sample Interview Questions
- Addressing and Documenting Performance Issues
- Payroll Tax Explanation
- Household Employers
- Employer Tax Exemption Grid
- Timesheet Instructions



Morning Sun is experienced with adapting our materials and training to meet the needs of the intended audience. We have provided training on participant-direction for case managers and State personnel for many state programs. We have reviewed roles and responsibilities, provided guidance on the purpose of the forms and Morning Sun processes. We will be eager to provide whatever training is requested for the Vermont programs.

**S. Unemployment and Worker’s Compensation**

**T. Training and Communication**

Morning Sun will send a representative to training sessions as requested by the State.

**U. Vermont Presence**

Morning Sun will establish offices in the City of Burlington, Vermont where we will locate our program/customer service staff. Our financial administration and human resource functions will be conducted from our Minnesota office. Morning Sun Financial Services’ has used this business model in the 5 states in which we work outside of the state of Minnesota. Local enrollment and customer service staff assure that unique community assets and preferences are understood and supported. Providing the financial administration from our Minnesota corporate office allows for efficiencies and economies of scale. As we have grown, we have been able to provide opportunities for our staff to learn and develop, take on new tasks and activities, and seek promotion. This has led to longevity in our management and administrative staff, and has assured continuity and a depth of expertise rarely found in our industry. Our Vermont staff will have the same electronic connectivity and access to the Great Plains Accounting System and the M-files storage repository as our Minnesota staff. Our Vermont office will include meeting and conference rooms. We will be available to meet with State personnel as needed and at least monthly. We will be within 30 minutes from the DAIL offices. Our program administrator will be located in our Vermont offices. The program administrator will have the authority to make decisions regarding our Vermont operations. We anticipate having approximately 25 staff located in the Vermont office. Our model is to hire Coordinators who provide enrollment, customer service, training and education on participant direction and payroll assistance to program participants, employees and State staff. We have based the number of Coordinators on our Minnesota model. We will assign a Coordinator to each participant. Coordinators will have approximately 175 participants on their caseloads. We prefer this mode to the call center model so that we can assign participants to Coordinators who are knowledgeable about their specific program. This model has been instrumental in our satisfaction survey results.



**V. Other Duties**

Morning Sun will provide financial statements to the State on a quarterly basis or more frequently if requested.

Morning Sun has an extensive policy and procedure manual that we adapt for each state with which we contract that includes detailed descriptions of the policies and procedures and internal controls for fiscal employer agent services. The manual will be updated to include policies and procedures for the Vermont programs. The policy and procedure manual will be available to the State upon request. Our manual contains specific, step-by-step instructions, including screenshots of the accounting and payroll systems. The manual demonstrates the internal controls that ensure that Morning Sun's fiscal employer agent services are based on best practices.

Our manual illustrates how to perform the following functions, written as if the staff person was unfamiliar with the tasks and functions. Our manuals currently include the following:

1. Referral Process
2. Enrollment Packets
  - a. New Employer Packet
  - b. Employer/Participant Handbook
  - c. New Employee Packet
  - d. Employer Transition Packet
  - e. State DOL and Workforce Programs, Policies, Forms, Instructions
  - f. IRS Policies, Forms, Instructions
3. Workers Qualifications and Enrollment
4. Payroll Receiving and Processing
  - a. Employer and Employee set up
  - b. Timesheet and wage verification and calculation of pay
  - c. Web-based Timesheets
  - d. Payroll entry and posting
  - e. Creating and distributing payroll checks
  - f. Manual payroll checks
  - g. Payroll tax reporting, filing and refunding
5. Expense Reimbursement
  - a. Expense reimbursement payments
  - b. Unclaimed property



6. Claims Submission
  - a. Electronic billing
  - b. Posting remittance
7. Accounting System Tracking and Reporting
  - a. Budget set-up
  - b. Reporting
1. Web Portal Procedures
2. Sample utilization tracking reports
8. Terminating Employer Status
9. Staffing Requirements
  - a. Staffing policies and procedures
10. Training Planning
11. Reporting Abuse, Neglect and Financial Exploitation
12. Reporting Waste, Fraud and Abuse
13. Customer Services procedures
14. Quality assurance procedures
15. Disaster Plan
16. Maintaining, Storing and Destroying Records

We will adapt our policies and procedures for the state of Vermont including reporting abuse, neglect and financial exploitation to the State as required by Vermont Statute. All reports will be documented and made within 48 hours to Adult Protective Services. We will adapt our policies for reporting suspected abuse and neglect of a child. All Morning Sun staff are trained on the respective state reporting policies when hired and annually thereafter. Training is documented and retained as part of the Morning Sun employee personnel files.

All Morning Sun staff are trained to report suspected fraud, waste and abuse. This training is completed upon hire and annually thereafter. All suspected fraud and abuse will be reported to the Vermont agencies that investigate fraud and abuse. If the matter needs to involve law enforcement, we will contact law enforcement in the appropriate community. The following is an excerpt from our current procedures:

- All Morning Sun staff including Coordinators, finance and human resources staff will be trained upon hire, and will receive annual training thereafter on Fraud, Abuse and Waste. Definitions and examples will be provided.



- All Morning Sun staff are expected to report fraud, abuse and waste. Morning Sun staff may choose to report fraud, abuse and waste to their supervisor, or they may report externally through the toll-free hotline.
- If a Morning Sun supervisor receives a report of fraud, waste or abuse, they will immediately call the toll-free hotline and or Vermont State agencies to report suspected fraud, waste and abuse. The Vermont contract monitors will also be informed.
- All Morning Sun staff will be trained on the Whistleblower Statute, which states that an employer may not discharge, discipline or discriminate against an employee because the employee or a person acting on behalf of an employee reported a violation or suspected violation of any federal or state law in good faith to an employer or to any governmental body or law enforcement official. An employer may also not discipline, discharge or discriminate against an employee for refusing to participate in any activity that the employee believes violated any state or federal law, rule or regulation.
- Morning Sun prominently displays signs in the Morning Sun State offices which inform staff, volunteers, and contractors how to report wasteful, inefficient, or fraudulent activity involving government funds and property through the Medicaid Fraud Unit at 802-828-3171 or through the Department of Vermont Health Access 802-879-5900.
- Morning Sun will make copies of federal and state laws available for staff to review upon request.
- Morning Sun will routinely include information on how to report fraud, waste or abuse of government funds and property in Morning Sun material.
- In accordance with the federal False Claims Act, Morning Sun shall prohibit retaliation against staff who report information about suspected misconduct or questionable practices involving fraud, waste, or abuse of government funds or property.
- Morning Sun will ensure that its staff fully participate and cooperate with any investigation into suspected misconduct or questionable practices involving fraud, waste, or abuse of government funds or property, and shall make records available for inspection and duplication in accordance with state and federal laws and DIDD policy and procedures.
- Morning Sun will support the full prosecution of involved individuals when there is an indication of false claims being made to any agency, or if misconduct is uncovered involving fraud, waste, or abuse of government funds or property.



- Morning Sun will document initial training that occurs during employee orientation and annual training thereafter. Morning Sun staff will sign the acknowledgement of training provided.
- The acknowledgement will be retained in the employee's personal file.

In addition to our commitment to the people we serve, our systems and practices are designed to deter the risks of participant or worker fraud and abuse and internal fraud and abuse. Our approach combines best practices in the use of technology, as well as training for our staff who have "eyes on" timecards. The following activities reflect practices that serve to detect fraudulent practices:

**Payroll:**

- Our web-based timesheets intentionally require two separate email addresses and log in credentials.
- Coordinators monitor hospitalizations and discharge dates as they have knowledge and provide them to payroll to ensure service times are not entered into unauthorized pay dates.
- Payroll has code when entering timesheets that alerts us if the date was already entered.
- Edit reports look for overlapping shifts, overtime, same shifts.
- All timesheets are confirmed to have employee and employer approval.
- Payroll performs cross edits. The same employee who enters the timesheet batch does not do the edit for that batch.
- Payroll has a code to alert to an over-budget issue.
- Payroll performs quarterly internal audits. The program administrator chooses a random 2% participant sampling. Payroll audits for completed timesheets, calculations on timesheets, paperwork, pay check calculations and tax payments.
- Payroll directors reconcile payroll monthly, performing gross-to-net calculations. Audits to tax exemption setup and pay rates.

**Authorizations:**

- Our fiscal support director conducts quarterly audits of authorization entries. These audits are reviewed by the financial administrator.

**Expenses:**

- All expenses are reviewed for accuracy by our AP Specialists. This covers forms, receipts and documentation.





- All payees are setup by the AP director to ensure they are relevant and accurate.
- We have coding designed to alert if an expense with the same documentation date has already been entered on an individual's authorization, which prompts further investigation. We are also alerted if an expense will exceed an individual's budgeted amount.
- Payments over \$5,000 require additional approval from the AP director and a manual check signature.
- All electronic payment batches are approved by the AP director

**Billing:**

- In billing, we have code that alerts us if an entry has already been entered for a particular date which prompts a closer look.
- The person who completes the billing is not the person that applies the payments.
- We conduct quarterly audits tracking all payments back to timesheets and expense reports to determine that all were billed properly.
- The director and the administrator examine the aged receivables and unbilled billings after each remit to identify any anomalies in the reports.
- Checks/payments received in the office are handled by one person opening the mail, placing the payments in a folder for deposit into a specific company, and then those folders are double-checked by a second person. The checks/payments are then routed to a 3<sup>rd</sup> person to complete the deposit and send to the bank.

Morning Sun Financial Services strives to provide participants, employees, case managers and other State personnel with excellent customer service. Our staff are trained to handle all customer questions and concerns as they arise, in a courteous and friendly manner. Our goal is to be responsive to questions, concerns, and feedback.

All participants are provided with the contact information of the staff involved in Morning Sun's service delivery. In the case of a discrepancy or complaint, participants are urged first to contact their assigned Coordinator. They are also provided with information on how to contact their Coordinator's supervisor, the program administrator and the chief operating officer of Morning Sun if the issue remains unresolved or if the participant feels it necessary. All members of the Morning Sun team maintain a log of their contacts with participants to record requests, complaints, and actions taken. All complaints are responded to within one business day, and corrective actions are taken to resolve the issue within five business days. Complaints resolved within five days include notifying the participant verbally or in writing. A master record of complaints is kept by the Morning Sun program administrator. The complaint record



is reviewed for patterns at internal Morning Sun staff meetings, and is the basis for internal systems change. A complaint report will be provided to the Vermont State programs each quarter.

This information is part of the employer manual that is provided to all participants. If a participant has a complaint the following process will be followed:

**Complaint Defined:** A complaint is verbal or written notice that a participant makes about unsatisfactory service received.

**The Complaint Process:** If Participants have a complaint or problem, the first step is to let the Morning Sun Coordinator know immediately.

If the person making the complaint is not satisfied with the response from their Coordinator, the second option is to contact the Coordinator's supervisor. Participants may choose to contact any of the following individuals:

- Vermont Program Administrator, TBD
- Payroll Executive Administrator, Linda Jernberg at 855-767-4871, [ljernberg@morningsunfs.com](mailto:ljernberg@morningsunfs.com)
- Chief Operating Officer, Cheryl Vennerstrom at 612-239-3768, [cherylv@morningsunfs.com](mailto:cherylv@morningsunfs.com)
- Chief Financial Officer Toni Thulen at 763-450-3780, [tthulen@morningsunfs.com](mailto:tthulen@morningsunfs.com)

An electronic storage software application, M-Files, is used to store all of Morning Sun's timesheets, goods and services payment requests, employer and employee paperwork including background checks, service agreements, billing records and all other related program documentation. This is part of our paperless office structure which provides two critical advantages to our participants and State customers: First, they have the flexibility to choose to work with us in either an electronic format or a paper-based format. Second, those choosing a paper-based format see no degradation in the level of service they receive from us as all paper is scanned and becomes an electronic record upon receipt and thus follows the same procedures as electronic documents.

Morning Sun will establish procedures to ensure that participants who live out of state will continue to receive Morning Sun's services when approved by the State.

We will notify the Vermont Department of Labor of newly hired persons as we do in the other states in which we operate. This function is completed by our human resource specialists as part of the new hire process.



Morning Sun will provide routine reports and ad hoc reports as requested by the State. Our Great Plains Integrated Accounting System and our Crystal Reports Morning Sun has the capacity, security systems and expertise in place to ensure the smooth transfer and processing of information. Morning Sun has invested in its technology systems each year in order to maintain a “best practices” technology environment. The company has a secure virtual network environment consisting of nineteen different file servers and has the capacity to expand the existing system to accommodate all of the anticipated participants and participant growth in Vermont. Data is stored on a SAN in order to enhance storage space. Morning Sun also has a secure FTP server that is used to exchange confidential electronic files with various contractual partners. Morning Sun partners with an outside technology firm to ensure that all of its technology systems are working efficiently and effectively. This partner company, Marco, monitors all of the companies’ server hardware and software 24 hours per day to ensure that these systems are up to date with regard to software versions and periodic updates by both software and hardware vendors. Marco is also tasked with periodic testing of various systems to ensure that all systems are working properly.

Security and continuity of service are essential components of Morning Sun’s ability to fulfill the terms of its contract with DAIL. Best practice firewall hardware and software, email encryption, and a secure FTP server are examples of Morning Sun’s commitment to a secure network environment. Continuity of service is also important. Morning Sun backs up all application data to the “cloud” each night. Nightly data backups are stored by Barracuda. No Morning Sun data is stored outside of the United States. Because full data is backed up each night, Morning Sun has the ability to restore data in a short period of time - two hours when necessary.

The current e-mail system in use at Morning Sun is Microsoft Office 365 hosted by Microsoft. Outbound email encryption through Microsoft Office 365 is available for those emails that contain HIPAA information. The system is protected at a file level from virus infections with a Sophos antivirus product. Weekly full scans of the system are scheduled in addition to real time monitoring for threats.

Morning Sun Financial Services has a well-documented and tested disaster recovery plan that is designed to ensure the ability for Morning Sun to service its customers in the event of natural or human-induced disasters, as well as ensure that outages of a technical nature do not affect services.

Scenarios considered by the plan include the following:

- Total loss of data communications
- Total loss of phone communications



- Total loss of power
- Flooding of the premises
- Loss of access to the building, via a local incident (fire, tornado, etc.) natural disaster (snowstorm, etc.), police action or acts of God.
- Loss of the use of a critical technology system due to system unavailability, corruption, etc.
- Loss of data due to hardware failure, intentional or unintentional file deletion, ransomware attack, etc.

In the event that a physical site becomes unavailable, Morning Sun has access to other business sites from which employees can work. Morning Sun has a total of four sites in Minnesota with adequate space and Internet connectivity to allow for all staff to work in the event that one site is completely unavailable. Wi-Fi availability and internet bandwidth necessary for four times the normal number of team members at each site has been implemented and tested at all four alternate sites to ensure that business continues uninterrupted.

Phone system disaster recovery has been established to route all direct-dial numbers (DIDs) at any one site to a main number at a recovery site. Temporary staff would be employed to answer and forward phone calls to ensure a seamless customer experience. In order to ensure uninterrupted availability of critical technology systems, several disaster recovery (DR) best practices have been employed and tested at Morning Sun. These practices include:

- Redundant server hardware for all production systems
- Redundant Internet connectivity at Orion's primary datacenter, as well as at any site that can accommodate more than 50 team members.
- Redundant storage (RAID technology) for all production data.
- Backups performed every four hours to a separate physical storage device, resulting in a four-hour Recovery Point Objective (RPO) for all local storage.
- Off-site asynchronous backups performed every four hours with a maximum transmission time of four hours, resulting in an eight-hour RPO for all off-site data storage.
- In the event of a total datacenter failure, two redundant Disaster Recovery datacenters have been commissioned through a 3<sup>rd</sup> party vendor that can bring all critical production systems online within eight hours, including customer-facing systems and team-member-facing systems. Thus, all systems have an eight-hour Recovery Time Objective (RTO), and these systems have been tested to be live within four hours under real-world conditions. Datacenters exist in Minnesota, Texas and Nevada, providing a very wide regional tolerance for natural disasters or power outages.
- The offsite systems are tested in a full-scale disaster recovery simulation annually and are tested for at least one major system quarterly.



- All onsite and offsite storage of sensitive data is encrypted at rest to FIPS 140-2 standards. All transmission of sensitive data is encrypted using AES256 technology.

Systems identified as critical for servicing Vermont customers include those necessary for payroll creation/processing, check production, and communication of authorization files. Regarding Morning Sun's architecture framework, our sites are interconnected via permanent Virtual Private Networks (VPNs) in a point-to-point design. That is, all sites have dual connections to our primary datacenter and our cloud-based Infrastructure-as-a-Service environment. In the event that a failover to one of our redundant datacenters is required, new VPN connections would be established as needed to ensure connectivity and security. This is part of our incident response quarterly testing procedure.

Morning Sun's entire disaster recovery plan adheres to the same strong security standards as our normal business operations processes, procedures and technology systems. Encryption in motion and at rest of all sensitive data transmission is in place. All sites employ Cisco routers/firewalls with AMP next generation firewall technology enabled. Security processes are reviewed by an external 3<sup>rd</sup> party on an annual basis and remediation of any deficiencies is undertaken within 90 days of the review. Morning Sun is currently in the process of pursuing HITRUST certification, and expects to have that certification completed by the end of Q1 2018. Members of Morning Sun's Incident Response Team (IRT) are documented in the incident response plan. The document includes the roles and responsibilities of all members of the IRT, names the members of and responsibilities of the larger Disaster Recovery Team, provides contact information for all vendors that will be part of an incident response effort, and procedures for team members to follow as a recovery effort proceeds.

The incident response plan is reviewed and updated on an annual basis or whenever a significant change in technology or in the company leadership team occurs. The plan must be approved by the executive leadership team of Morning Sun.

#### **Emergency Preparedness**

In the event that a situation occurred where a significant loss of team member availability took place, Morning Sun has employed the following strategies to continue to serve its customers in the most efficient means possible:

A number of groups of Morning Sun team members would be involved to service the payroll, check processing and authorization needs of Vermont. Morning Sun has divided these groups into three categories:

- 1) **Mission Critical:** Payroll, check processing, human resources, customer service and incident response teams. These teams must be available in less than one business day to serve customer needs.



- 2) **Important:** Accounting, technology, facilities. These teams must be available within two business days to serve the systems and groups that are deemed Mission Critical.
- 3) **Deferrable:** All other functions within Morning Sun. These groups' functions can be deferred for more than two business days.

Among the Mission Critical categories, functions are cross-trained among Morning Sun related organizations to provide help when necessary. Functions in the payroll group are shared among different payroll team members across nine related organizations, and payroll team members have been cross-trained so they can fill in for any organization during an emergency. Functions in the check processing category are shared among different check processing team members across six different organizations, and check processing team members have been cross trained so that they can fill in for any organization during an emergency. Functions in the customer service group are similar among all team members, and customer service team members are able to fill in for any organization during an emergency. Refresher training is required for all cross-trained staff on a regular basis, and the critical functions for each department are documented and stored in a repository that is part of the incident response critical information storage system.

#### **W. Evaluation and Performance Measures**

Morning Sun is confident that we will meet and exceed the performance standards set by the State of Vermont. Morning Sun Financial Services' approach to contract performance is to exceed the expectations of those with whom we contract at all times. We are proud of our excellent quality and the high level of satisfaction with our services as reflected in the feedback on our annual customer satisfaction surveys. In addition to the high regard of our customers, Morning Sun consistently earns high marks for compliance with all contractual requirements in the states in which we work. For example, in March 2017, on our 2017 Fiscal Accountability Review audit in Tennessee with the Developmental and Intellectual Disabilities Division there were no findings. We also achieved 96% compliance on our Qualified Provider Survey (employee qualifications, background studies and training) in August 2017. In Minnesota, Orion ISO has operated as a fiscal support entity since 1999, and is certified by the State of Minnesota. We pride ourselves on our flexibility in designing systems that serve the States with which we contract as well as the people we serve.

The following are proposed as performance measures. These can be modified to meet the needs of the State and specific programs.



**1. Accuracy and timeliness of billing claims**

Morning Sun strives to maintain a threshold of claims older than three months equal to or below 2% of all claims. Currently, in all of the states in which we provide self-directed services, our percentage of outstanding claims older than three months is 1.60%.

Morning Sun is aware that not all claims process correctly the first time. We have systems in place using the outstanding reporting features of Microsoft Dynamics to identify those claims and immediately follow up with the appropriate entity. Outstanding claims are monitored weekly and continuously followed up on until resolved. Morning Sun recognizes that there are several different programs in Vermont and not all services are billed to the same entity. We have this situation in several of the states in which we work. For claims billed to Vermont Medicaid through the vendor DXC Technology, we will test X12 batches with DXC, and once approved, submit those claims electronically. We currently work with DXC in Colorado and submit all claims via X12 batch transactions. We are able to submit both 837P's and 837i. All billing information is gathered in the Great Plains system. Each week, we run reports from that system, format the reports and then process them through our electronic billing software application (Gentran), which converts the billing to the X12 format. That format is then uploaded to the proper state web portal for processing.

The fact that not all programs are run through the Vermont Medicaid system is not an issue. Morning Sun can tailor our billing systems to accommodate numerous different billing processes. We have written reports that enable us to upload claims into state or county specific systems that do not necessarily follow the X12 formats for 837P and 837i. We are also able to complete paper billing on forms that we design or on paper billing forms supplied by the relevant program and would then submit those to the DA/SSA/SISO.

**2. Accuracy and timeliness of payroll**

Morning Sun will process timecard submittals that reach us by the payroll deadline and that include all of the required elements according to the pay date 100 % of the time. We will contact employers for timesheet corrections prior to payday 100% of the time. All late timecards or late corrected timecards that reach us after the stated deadline will be processed on the off-cycle pay date or as soon as possible thereafter.

Morning Sun has systems that provide internal controls to the FMS processes as well as create efficiencies that are in the participants' interests. When a timecard is submitted to Morning Sun, that employee's timesheet information is reviewed by the payroll specialist and applied to the participant's allocation. In the event that the allocation has expired or funds aren't available, the timecard is flagged so the payroll specialist must research the problem before the employee's timecard is paid. This system is a safeguard to protect from over-expenditures of the client's allocation. Morning Sun is committed to ensuring that employees are paid on time.



If the timecard is reviewed and found unacceptable, the payroll specialists will notify the Coordinators. The Coordinators will contact the employer for the missing or incorrect information. If the employer faxes the revised timecard to us while payroll is being processed, the employee will be paid on time. Also, if a time card is entered into the accounting system for payment and there are issues with submission of hours over budget or a service authorization is not in place, the Coordinators will work to remedy the issue to ensure the employees are paid on time. We believe our extra effort to ensure that people get paid on-time contributes significantly to the participants' satisfaction with our services!

**3. Vendor success in providing assistance, support and relevant education to new participant's employers and employees as well as on an on-going basis.**

Morning Sun has an excellent track record for efficient startup of services. We have effectively transferred large numbers of participants from other vendors in Tennessee and Ohio. We have started up participants new to self-direction in all states in which we provide services. Within two business days of referral to a participant, we will assign a Coordinator and contact the participant to launch the Morning Sun/participant relationship.

Within five days, Morning Sun will prepare and distribute participant enrollment packets to the participant employer and provide instruction on how and when each of the forms should be completed by the participant employer and their employees.

We document both the referral process and timelines as well as the enrollment process and timelines. Once we receive complete and correct packets, we process enrollment within 3 business days. We will provide the number of referrals, number of enrollments of employers and employees and compliance with our timelines, per Vermont program, on a monthly basis.

Morning Sun conducts a customer satisfaction survey annually. We provide the survey to participants by email and by regular US Postal Service. In addition, we initiate follow-up calls to participants that have experienced difficulty with any aspect of Morning Sun's services to facilitate mid-course changes. Morning Sun responds quickly to any negative feedback about the support we provide. The surveys are anonymous, however, if a participant chooses to provide their name, Morning Sun will make a follow up call directly to the participant. The following questions are included in our annual survey, which can be modified to meet the needs of the State of Vermont or specific programs.

1. How satisfied are you with the courteousness and respectfulness of the Morning Sun staff?

Very Satisfied

Satisfied

Dissatisfied

Very Dissatisfied

2. How satisfied are you with Morning Sun's response time to your phone calls and e-mails?





**Very Satisfied      Satisfied      Dissatisfied      Very Dissatisfied**

**3. How satisfied are you with the helpfulness and knowledge of the Morning Sun staff?**

**Very Satisfied      Satisfied      Dissatisfied      Very Dissatisfied**

**4. How satisfied are you with the accuracy and timeliness of your monthly utilization summaries?**

**Very Satisfied      Satisfied      Dissatisfied      Very Dissatisfied**

**5. How satisfied are you with Morning Sun’s payroll process and payments to your employees?**

**Very Satisfied      Satisfied      Dissatisfied      Very Dissatisfied**

**6. How satisfied are you with the payroll customer service team?**

**Very Satisfied      Satisfied      Dissatisfied      Very Dissatisfied**

**7. How satisfied are you with the support you receive from Morning Sun’s Coordinator?**

**Very Satisfied      Satisfied      Dissatisfied      Very Dissatisfied**

**8. How satisfied are you with the overall quality of Morning Sun’s services?**

**Very Satisfied      Satisfied      Dissatisfied      Very Dissatisfied**

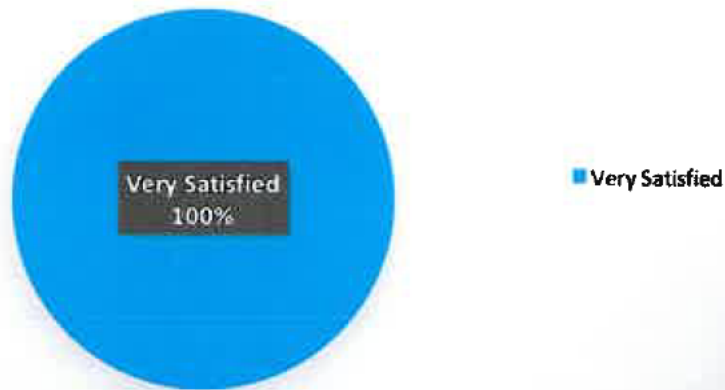
The following 2016 survey results reflect the participants’ satisfaction with our services by State contract. The percentage satisfaction was calculated in response to question number 8.



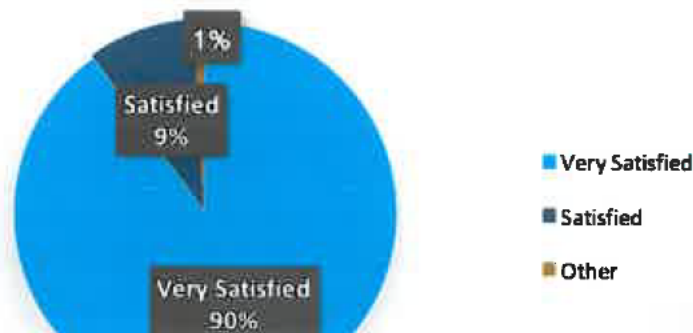
### Ohio MyCare 100% Satisfaction

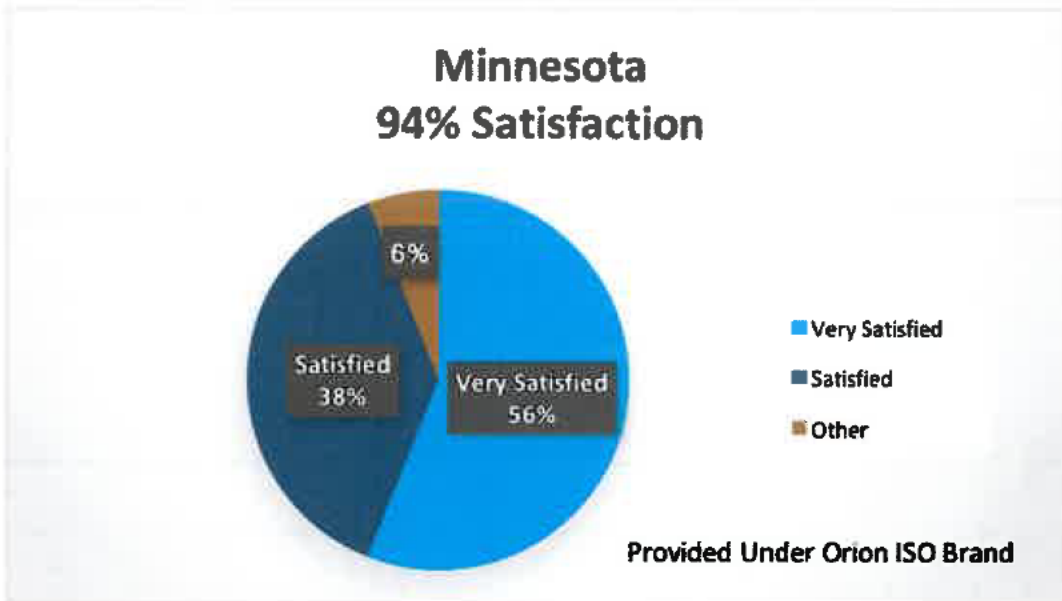


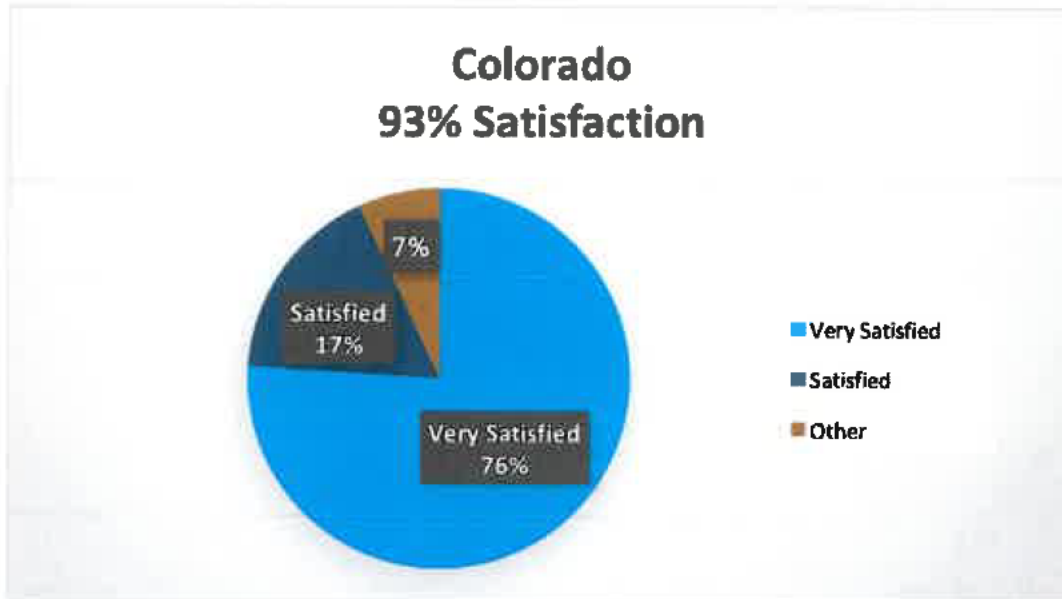
### Oklahoma 100% Satisfaction



### Tennessee Self Directed Waiver 99% Satisfaction







(Colorado was completed by another entity using a different survey tool.)

Despite our high marks for customer satisfaction, Morning Sun regularly makes changes in response to customer feedback. We have revised our timesheets, utilization reports and online timesheet system in an effort to make systems better for the people we support.

Morning Sun will provide “call center” statistics gathered from each Coordinator and aggregated by Vermont program. The call center statistics will include:

- Total calls received
- Total calls answered
- Voicemails received
- Voicemails returned within 24 hours
- Percentage answered of received
- Percentage of voicemails returned

**4. Vendor success in working with individuals with limited English proficiency and cultural differences.**

Morning Sun will respond to requests as well as offer translation and interpreter services to individuals for with limited English proficiency. We will document these instances including the numbers of phone calls and face to face meetings. As with all of the participants we serve, we



will work with each individual to provide as much education as needed so that the participant, employer and employees understand participant direction and the roles and responsibilities of all stakeholders.

**5. Vendor success in identifying basic errors/potential fraud by employers and employees, such as:**

- a. Employees billing duplicate hours for multiple employers and programs**
- b. Hours submitted exceeding the possible number of hours in the day**
- c. Employers billing overlapping hours for multiple employees**
- d. Employers who demonstrate frequent on on-going problems in completion of payroll paperwork, non-payroll payment requests or non-compliance with the required payroll process.**

These items are documented per payroll and as issues arise by participant and employee. Morning Sun will track these on our issues tracking sheet and report to each Vermont program on a monthly basis. We will keep cumulative totals to assess for patterns and non-compliance.

**6. The cost or reimbursement strategy for administrative costs associated with the management of the contract.**

Morning Sun will create Morning Sun Financial Services of Vermont financial reports. Our Morning Sun financial reports will detail our administrative costs for management of the contract. We will provide this information to the State based on an agreed upon schedule.

**Evaluation Criteria**

**1. Qualifications**

Morning Sun Financial Services of Utah was created in 2006 for a contract with the Division of Services to People with Disabilities (DSPD). While there was a current provider for Self-Administered Services, we were one of two agencies added to provide the people served with the choice of vendor. As a result, we provide fiscal employer agent services to over 300 people in Utah through six contracts representing various waivers and state plans. We currently employ one full time coordinator who completes enrollments for all contracts, processes background studies, and provides customer service. Our Utah Coordinator is located at 2933 East 2965 South Millcreek, Utah 84109. The financial management staff are located at Morning Sun's offices in Golden Valley Minnesota. We have one FTE payroll specialist dedicated to Utah payroll, as well as one FTE billing/budget person and a .5 FTE human resources staff.

In September 2012, Morning Sun Financial Services of Tennessee began serving people using the Self Determination Waiver Program (SDWP) under contract with the Department of



Intellectual and Developmental Disabilities. We were awarded the Tennessee contract with the Department of Intellectual and Developmental Disabilities in August 2012, and undertook the Readiness Review that month. On September 1, 2012, we began the transition of employers and employees to Morning Sun Financial Services. We held group enrollment meetings in four locations throughout the state, collecting 400 employer packets and almost 600 employee packets between September 1 and October 1, and logged over 1100 calls through our customer service system. Our contract began on October 1, 2012. By October 7, we had hired and trained eight Tennessee-based support brokers and a program administrator. We opened a supports brokerage office in Nashville at 618 Church Street, Suite 320, Nashville, Tennessee 37219. Four of our support brokers were set up to work in other areas of the state from their home offices. All participant and employee data was entered into in our accounting and financial systems; and we completed the first payroll on schedule on October 15, 2012. Currently, we support 565 participants in Tennessee with ten full-time support brokers serving 50 active participants each, and one program administrator. In addition, Morning Sun's Minnesota-based finance team includes 5 FTEs, to support our Tennessee contracts, including a human resource specialist, a billing/budgeting specialist, two payroll specialists and directors.

Our contracts with Tennessee have grown. Morning Sun Financial Services began contracting with Amerigroup and Blue Care in July 2016 for the goods and services portion of the Tennessee Employment and Community First CHOICES Program. Currently we are serving 42 Amerigroup participants and 185 Blue Care participants. In July 2017, we began a contract with United Health Group for ECF CHOICES.

Morning Sun Financial Services of Oklahoma began our contract with the Oklahoma Health Care Authority (OHCA) in 2012. We serve 17 people who self-direct their services on the medically fragile waiver through this contract. Our Oklahoma contract is managed by a program administrator from our office in Golden Valley, Minnesota.

Morning Sun Financial Services of Ohio was awarded a contract for the state of Ohio in May 2013. That July, Morning Sun began services as Ohio's statewide financial management service provider, fulfilling Ohio's goal to consolidate the contracts under one financial management services vendor. Morning Sun transitioned participants from two other vendors between July and December 2013. Our Ohio contract includes services through the Department of Developmental Disabilities SELF waiver, the Ohio Medicaid Agency, and the Ohio Department of Aging. In 2014, we started the My Care Ohio waiver for individuals who are dually eligible for Medicare and Medical Assistance, which offers personal assistance services with an option for self-direction through five managed care organizations (MCO). In addition to our contract with the State of Ohio, we contract directly with the MCOs, and currently serve 124 people. The Department of Developmental Disabilities SELF waiver includes both the agency with choice and fiscal employer agent models, and we serve over 500 individuals in that program. Our contract with the Department of Aging includes fiscal agent services to over 600 PASSPORT



waiver participants, as well as a check-writing service for individual employees and agency employees of the Department of Medicaid that averages 4500 checks per month. We employ 8.5 FTEs in our finance department to perform the payroll, billing and accounts payable functions dictated by the Ohio contract. We have 1 FTE in Human Resources, one program administrator and two program coordinators to do enrollment and provide customer service. The customer service office is located at 175 South Third Street, Suite 1005, Columbus, Ohio 43215.

Morning Sun Financial Services of Colorado contracts with the State of Colorado for the Consumer Directed Attendant Support Services (CDASS) option. We started services in Colorado in January 2015, after a two-month transition. We were chosen along with one other new provider, which gave participants a choice of vendor. Morning Sun established an office in Denver with one program administrator and one coordinator who provides program and human resources support. Our office is located at 1600 Broadway, Suite 1611, Denver, Colorado 80202. We also designate 2.5 FTEs who perform payroll and billing from our Minnesota office. We currently serve over 227 individuals with physical disabilities in Colorado through the fiscal employer agent model.

Our Minnesota company, Orion Intermediary Services Organization (ISO) has provided self-directed services in Minnesota for over 18 years. Our office is located at 9400 Golden Valley Road, Golden Valley, Minnesota 55427. Our Orion ISO and Morning Sun accounting and financial management systems are overseen by our chief financial officer, payroll executive administrator, billing administrator and financial administrator with directors and specialists under each function. There are eight directors and specialists that work exclusively on Orion ISO, as well as eight coordinators who conduct enrollments and provide customer service. They are assigned specific caseloads. The chief operating officer and program administrator oversee the contract and program management functions. There are two HR specialists.

Orion Associates is a management services company, providing services in the areas of finance, human resources, training and program support. Orion Associates provides these management services to for-profit and non-profit, related and unrelated companies, primarily in the social services field. Orion Associates' related companies offer a wide menu of social services, including financial management services, in Minnesota, Utah, Oklahoma, Tennessee, Ohio and Colorado. Orion Associates is located at 9400 Golden Valley Road, Golden Valley, Minnesota 55427.

**b. Fulfillment of Schedule and Volume of Payroll**

We would like to meet with the State and the representatives of each program shortly after we receive notice that we are the successful bidder. During that meeting, we would hope to obtain answers to specific program questions, and gather greater detail for the transition.



Our senior management staff, including those identified as key people, will participate in the transition. Preparations for the transition will commence as soon as we are notified that we are the successful bidder.

An important part of the transition is the preparation of enrollment packages for the employer and employees. Morning Sun will use our current packets, as well as the information provided by each program, to create transition packets that reflect the specific programs. We have created a schedule that we believe will fit the timelines for the State and a successful transition, but we will be flexible in modifying those timelines to meet the needs of the State. Our process includes initial notification to current participants that Morning Sun will be their new Fiscal Employer Agent provider. We will include group enrollment meetings throughout the state, where we will walk through the enrollment packets, step-by step, giving people time to ask questions and fill out the forms with our assistance. Once participants are notified of the group meetings, we will send the packets to all participants. At the same time, we will activate our new customer service phone lines and faxes. We will spend all of October, November and December and January assisting participants with transition paperwork. Our experience has been that the deadlines we set for packet completion are frequently missed by participants. We will work with the State and report our progress with enrolling participants on a weekly basis. As we near the start date of services, our Coordinators will contact the case managers, support coordinators and care coordinators for assistance in getting packets from the participants.

We have provided time within the transition time period for our billing and budget personnel to set up systems that meet the States systems requirements. For both our Statewide Ohio contract and our Colorado contract, we made significant modifications to our Morning Sun systems to fulfil our contractual obligations and meet the needs of the State. We will do what we need to do to be compliant with the Vermont systems.

Our customer service numbers will be set up before we send the participants their enrollment packets so we can immediately assist those who choose to call in for help with their packets. We have assisted thousands of participants in filling out forms over the phone. Additional back up will be provided by if the volume is high and the customer service lines need additional personnel to meet demand.

We will also ensure that our website has been updated for the Vermont programs. We will put the Vermont program approved forms on our website so that participants and case managers can download any forms they need. We also have an electronic enrollment process that allows participants to fill out forms and submit them online. This has been a very popular feature for participants, who appreciate efficiencies in processing paperwork. We will also ensure that our electronic timesheet and utilization portals are ready for use at the appropriate times.





During the enrollment phase of the transition, Morning Sun will track the submission of enrollment packets in detail, including who has or has not submitted packets, which forms were not completed properly, and when those forms were sent back to the participant for revisions. We know that these forms can be daunting for both newcomers, and for those who must join us in adapting to new forms. Morning Sun will offer individuals in-person enrollment options both in the group format and individually by appointment. Morning Sun staff are committed to participant direction, and part of making that work for participants is easing the administrative burden of the paperwork. Morning Sun has received a great deal of praise from participants who value that personalized service.

**Morning Sun Financial Services Work Plan  
Based on February 1, 2018 start date for new contract.**

<b>Activity</b>	<b>Project Responsibility</b>	<b>Start Date</b>	<b>Complete Date</b>
<b>Transition Plan</b>	<b>Cheryl Vennerstrom Nicolas Thomley Toni Thulen</b>	<b>9/18/2017</b>	<b>1/31/2017</b>
<b>Schedule kick-off meeting with TennCare</b>	<b>Cheryl Vennerstrom</b>	<b>9/18/2017</b>	<b>9/22/2017</b>
<b>Attend meetings with Vermont programs. Obtain list of current employers, contact info and FEINs</b>	<b>Cheryl Vennerstrom, Nic Thomley, Toni Thulen</b>	<b>At DAIL discretion</b>	<b>TBD</b>
<b>Obtain and set up additional office space in Vermont and Minnesota</b>	<b>Nic Thomley</b>	<b>10/1/2017</b>	<b>11/1/2017</b>



<b>Set up Vermont programs on website</b>	<b>Nicolas Thomley</b>	<b>10/1/2017</b>	<b>12/1/2017</b>
<b>Hire and Train Coordinators</b>	<b>Cheryl Vennerstrom</b>	<b>10/1/2017</b>	<b>12/1/2017</b>
<b>Create transition packet for participants/employers</b>	<b>Linda Jernberg</b>	<b>10/1/2017</b>	<b>11/1/2017</b>
<b>Create transition packet for workers</b>	<b>Linda Jernberg</b>	<b>10/1/2017</b>	<b>11/1/2017</b>
<b>Set up customer service lines and faxes for additional volume</b>	<b>Toni Thulen</b>	<b>10/1/2017</b>	<b>11/1/2017</b>
<b>Plan and schedule group enrollment meetings, mail notice to participants</b>	<b>Cheryl Vennerstrom</b>	<b>10/1/2017</b>	<b>12/1/2017</b>
<b>Mail enrollment packets to employers for employers and employees</b>	<b>Cheryl Vennerstrom</b>	<b>11/1/2017</b>	<b>11/6/2017</b>
<b>Hold group enrollment meetings throughout Vermont</b>	<b>Cheryl Vennerstrom, Nic Thomley</b>	<b>12/1/2017</b>	<b>1/15/2018</b>
<b>Call transitioning employers remaining to collect packets and assist</b>	<b>Cheryl Vennerstrom</b>	<b>1/1/2018</b>	<b>1/31/2018</b>
<b>Set up Participant information in Microsoft Dynamics Great Plains</b>	<b>Linda Jernberg</b>	<b>12/1/2017</b>	<b>1/31/2018</b>
<b>Set up employee information in Microsoft Dynamics Great Plains</b>	<b>Linda Jernberg</b>	<b>12/1/2017</b>	<b>1/31/2018</b>



<b>Obtain transitioning employer and employee records from incumbent FMS</b>	<b>Nic Thomley</b>	<b>10/1/2017</b>	<b>10/31/2017</b>
<b>Set up web portal for timecard submission</b>	<b>Toni Thulen</b>	<b>11/1/2017</b>	<b>11/30/2017</b>
<b>Set up web portal for utilization reports</b>	<b>Toni Thulen</b>	<b>11/1/2017</b>	<b>11/30/2017</b>
<b>Payment of federal withholding taxes. Payment of State withholding Social Security and Medicare</b>	<b>Linda Jernberg</b>	<b>Every other week of the month</b>	<b>Next Day Filing</b>
<b>Payment of FUTA and SUTA</b>	<b>Linda Jernberg</b>	<b>4/15/2018</b>	<b>Quarterly</b>
<b>FICA adjustments</b>	<b>Linda Jernberg</b>	<b>12/1/2018</b>	<b>ongoing</b>
<b>Maintenance of secure accounts and records</b>	<b>Toni Thulen</b>	<b>12/1/2017</b>	<b>Ongoing</b>
<b>Electronic storage of documents</b>	<b>Toni Thulen</b>	<b>12/1/2017</b>	<b>Ongoing</b>
<b>Issue W-2s</b>	<b>Linda Jernberg</b>	<b>January 2019</b>	<b>Annually</b>
<b>Reconcile participant/provider claims</b>	<b>Cassie Yeats</b>	<b>First billing and thereafter</b>	<b>bi-weekly</b>



**c. Demonstrate that vendor can operate in Vermont**

Morning Sun proposes to establish offices in Burlington Vermont for approximately 25 Coordinators, Supervisors and a Program Administrator. We have operated outside of the State of Minnesota since 2006 and have offices and staff in Utah, Tennessee and Ohio. The Vermont office would be our largest State office. Morning Sun is confident in our ability to transition Vermont programs to Morning Sun from the current vendor and to do so within the timelines necessary.

**d. Demonstrate that the vendor has software which accommodates all program accounting needs and can be modified as needs change.**

- i. Vendor must demonstrate that the software used by the vendor can accommodate all program needs and that the vendor has the capacity to modify the software if/when needs change. This includes, but is not limited to the management and processing of:

Morning Sun utilizes the Microsoft Dynamics Great Plains integrated accounting software application for payroll and expense processing and reporting, project management, billing, and all accounting and financial reporting tasks. Morning Sun has a customized payroll engine built within Great Plains that is built from the ground up as a self-directed services processing system. This allows for nearly limitless customization and modification abilities to meet the unique needs of Vermont. We specialize in .NET, Dexterity and HTML5 programming. The project management module holds all participant service allocation data. Its primary function is to track payments made against allocated amounts and ensure that all payments made are within available allocation funds. Great Plains employs a system architecture that utilizes unique and individual databases for each participant. This provides flexibility in customization, rules and reporting that would otherwise be unavailable in a multi-tenant database architecture. Great Plains can easily be customized for reporting, processing and auditing.

**M-Files Storage System Use, User Permissions and Workflows:**

An electronic storage software application, M-Files, is used to store all of Morning Sun's timesheets, goods and services payment requests, employer and employee paperwork, service agreements, and all other related program documentation. This is part of our paperless office structure which provides two critical advantages to our clients: First, they have the flexibility to choose to work with us in either an electronic format or a paper-based format. Second, those choosing a paper-based format see no degradation in the level of service they receive from us as all paper is scanned and becomes an electronic record upon receipt and thus follows the same procedures as electronic documents.



Every M-Files user is placed in a specific permission class to control viewing and editing privileges. For example, only approved payroll personnel can view employee garnishment or levy withholding documents. Also, only approved Human Resource personnel can view I-9s or highly sensitive employee information. All M-Files documents, including PDFs have versioning so an audit can be performed on any document at any time to see who made changes to a document.

Morning Sun uses M-Files workflows to complete almost every aspect of self-directed services conducted with participants, employers, and employees. Electronic workflows are used to manage service agreement authorizations, onboard new employers and employees, end-to-end timesheet and goods/services processing, and for employee change requests and terminations. M-Files workflows not only create efficiencies, they also add another level of internal control within the Morning Sun processes. As many as four Morning Sun departments will simultaneously and seamlessly complete a process, such as receipt and payment of a timesheet, without typing an email or printing a sheet of paper. In addition, workflows are set up so that internal control milestones must occur in one step before a document moves on to the next processing step, thus ensuring that all steps within a process are fully completed and done so orderly and correctly.

**Service Allocation Budgets:**

Morning Sun receives service allocation data and then creates a budget in the Great Plains project management module for each participant. The budget holds the service allocation amounts and any expenditures against those funds. Morning Sun has several secure methods for receiving service allocations. Electronic allocation information can be submitted via email, Secure File Transfer Protocol (SFTP), or a secure web-based portal. Paper allocation information can be submitted via fax, USPS or email. All faxes and email are directed to a secure shared Outlook folder. This folder is monitored continuously by budget specialists to ensure all budgets are entered/updated timely. All service allocation documents and any supporting documentation is stored electronically in M-files.

Custom coding is used in our Great Plains system to manage many different program requirements and variations. We modify our system to fit the differing needs and rules for the various programs we manage. Service authorization periods can be different among programs and our system is able to handle varying kinds of authorization periods including weekly, monthly, and annual periods. We have also adapted our system to account for a "use it or lose it" scenario as well as a scenario where monthly funds that have not been spent can be carried over to future months. We use a range of custom coding that prevents overspending or spending outside of authorization limits. These limits are based on things such as dates of service, spending limits, and pay rates. We have over a decade of experience successfully



servicing various program requirements and have the capability to modify our system to incorporate the various nuances that occur among self-directed services programs.

**Onboarding New Employers and Employees:**

When Morning Sun is notified of a new participant that will be receiving services, we have established processes to make enrollment an easy and efficient experience. The process is as follows:

**1) Employer and Employee Enrollment paperwork:**

Once Morning Sun is notified of a new employer, we make contact via phone and email. Once contact is made, we review with the employer the required documents to complete their onboarding process successfully. Morning Sun then sends the new employer the appropriate forms as a single packet, and explains to the employer the forms they need to send potential new hires as a new hire packet. Morning Sun also provides the new hire packet when the employer is ready to hire employees. Both the employer and the employee have the option to complete their paperwork electronically, or on paper forms.

**2) Employer Paperwork:**

The employer paperwork packet contains all the documents required by the IRS (forms 2678, 8821, 2848 and SS4), an E-Verify Authorization, required internal documents such as demographics & personal contact information, as well as any State specific forms to obtain withholding tax IDs, including any required power of attorney documents. The employer packet can be obtained by the employer four different ways; email, website download, fax, or USPS. The employer packet is available in two formats; an electronic EchoSign document that can be securely completed and signed online or a printable packet with the required fields highlighted. The completed EchoSign packet is delivered to Morning Sun via a secure email system. If the employer chooses to use paper forms, the completed printable packet can be delivered to Morning Sun via email, USPS or fax. Morning Sun stores all employer paperwork in electronic format in M-Files.

Morning Sun typically processes all employer paperwork in one business day so that employers and employees can begin working together as quickly as possible. The employer packet is reviewed to ensure that all the required fields are completed. Once the information is confirmed all employer information is stored electronically as an employer log, allowing us to easily track thousands of active and inactive employers. After a federal employer identification number is obtained, any State required accounts are also obtained, and a payroll agent authorization is mailed. At this point, the employer packet is complete.



**3) Employee Paperwork (New Hire):**

The new hire paperwork packet contains a change notice to obtain personal and contact information, a 2014-7 exemption worksheet if applicable, Federal W-4 and State W-4 if applicable, I-9 (and I-9 supporting documents), background study releases, and any other required program specific documents. The new hire packet is sent to a potential new employee by the employer. The new hire packet can be obtained by the new employer via an email from a Morning Sun Human Resources Specialist, a fax, USPS or downloaded from our website. The new hire packet is available in 2 formats; an electronic EchoSign document that can be securely completed and signed electronically or a printable packet with the required fields highlighted. The completed EchoSign packet is delivered to Morning Sun via a secure email to the Human Resources department. The completed printable packet can be delivered to Morning Sun via email, USPS or fax. Morning Sun stores all employee paperwork in electronic format in M-Files.

Morning Sun typically processes all employee paperwork in one business day so that employees can begin working as quickly as possible. Morning Sun reviews the employee packet to ensure that all the required fields are completed. Once confirmed, all required authorizations are initiated including but not limited to criminal background checks, OIG checks, and E-Verification. The new employer is given a hire date for their new employee once all clearances are in place and the employer paperwork and service agreement are also in place.

**Timesheet Submission:**

Once a new employer's paperwork is complete and their employees are cleared to work, the employer can start submitting timesheets for work performed. Morning Sun provides timesheets electronically or on paper. The electronic option is provided by a secure third party vendor system. This is the preferred method of time submission, but not required. Morning Sun realizes that not all employers or employees are able to use electronic timesheets. For those who need or prefer paper timesheets, that option is also available.

Paper timesheets must include service dates, start and end times, service codes, an employee signature and date, and an employer signature and date. In addition, timesheet must contain the printed name of the employee and of the person receiving services.

The employer can submit paper timesheets via fax, USPS or email. All faxes and emails are directed to a secure email inbox. This folder is monitored continuously by payroll specialists to ensure timesheets are processed in a timely manner. An automated reply confirmation email is sent to emailed timesheets and a confirmation call back is provided to faxed or mailed timesheets upon request.

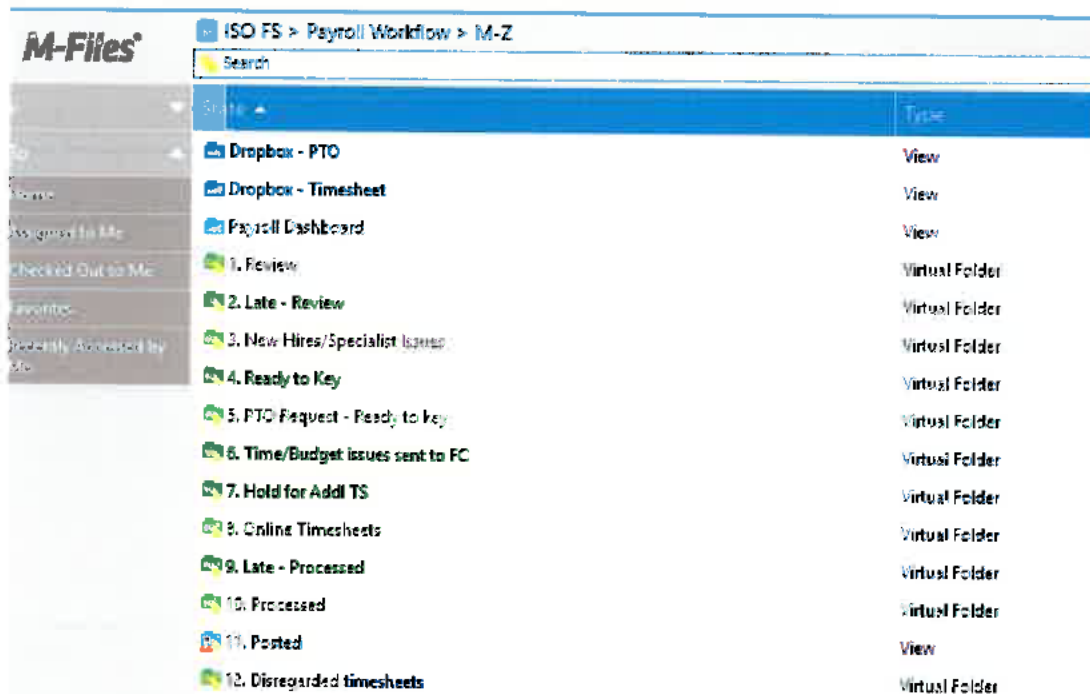
Electronic timesheets are completed and approved online via an email notification system between the employer and their employees. Morning Sun is notified once an online timesheet



is approved by both parties. Exports of online timesheets into the Great Plains system are performed multiple times per pay cycle.

**Paper Timesheet processing:**

All paper timesheets scanned and stored electronically in M-Files. Once a timesheet is received in a secure email inbox, a Payroll Specialist will transfer the timesheet to an M-Files workflow. The Payroll Specialist will review the timesheet to verify that it contains all required information and that all the shifts are totaled correctly. Once a timesheet is initially approved it is moved into a “ready to key” status within our M-Files workflow process. Any issue identified with the timesheet, such as missing signatures or dates, are promptly communicated to the employer. Timesheets with such issues are placed in an “issue” state in our M-Files workflow. Once a satisfactory revision is received the timesheet is removed from issues and moved to a “Ready to Key” status. Following is a screenshot of a timesheet workflow that is currently used to process approximately 1,500 timesheets per pay cycle:



**Electronic Timesheet Enrollment and Processing:**

Morning Sun has an online web portal that allows employees and employers to submit and approve timesheets online. The online portal requires the employee to login with a personal user ID and password. The employee creates timesheet entries by choosing the approved service codes for the participant they are working for, entering the date of service, the shift





worked and AM or PM. When the employee has worked the last shift of the pay period they submit their timesheet to their employer for approval. The employer receives an email notifying them of a timesheet that is ready to review and approve. The employer logs in with their personal user ID and password and verifies that all dates, shifts and services are accurate. The employer then either approves or rejects the timesheet. The timesheet must be approved by both parties in order to process through to payroll.

The online system alerts the Morning Sun payroll specialist of the existence of duplicate timesheets or duplicate entries within a given timesheet. The custom payroll system also utilizes specialized reporting to identify inconsistencies across multiple timesheets. This reporting ensure that the following conditions are found and examined:

- Over-lapping hours for a given employee, including an employee that may work for multiple employers.
- overlapping hours where the same services were provided to a participant by different employees at the same time
- timesheets that were not dual-party approved

When all timesheet issues have been resolved and the timesheets are complete, a timesheet batch is exported from the online system and imported into the Great Plains payroll system. Timesheets that are faxed, mailed or emailed are entered by a payroll specialist directly into a timesheet batch within the Great Plains payroll system.

**Timesheet Entry in Payroll Software:**

Timesheets that have been approved and entered into batches in the Great Plains payroll system also flow into the Great Plains project module which holds service authorization budgets for each participant. Through system and custom coding, timesheet data that flows into the project module is checked against the relevant service agreement budget line. Timesheet shifts are entered and checked individually and against specific service agreement cost lines (service codes) to ensure that overspending or duplicate entry does not take place.

**Payroll System Coding and Issue Identification:**

Great Plains has custom coding in place to alert the payroll specialist of any issues with the timesheet data or any issues with background check clearance dates or relevant certification



dates. Following, is a list of error messages that may be received from the Great Plains system while entering time worked for an employee against a service agreement cost line:

- **Over Budget by \$xx.xx**
  - The timesheet will overspend a service agreement cost line.
  
- **Over cumulative by \$xx.xx**
  - The timesheet cost, combined with employer taxes and fees (if they are paid out of the participant allocation) will overspend a weekly, monthly, or annual allocation combined with tax and/or fee markups
  
- **Duplicate entry**
  - The same employee had a shift on the same day that was either already paid or entered into the Great Plains system
  
- **Missing or expired background check**
  - Either a background check clearance date does not exist for the employee being paid or the background check has reached its expiration
  
- **Expired certification**
  - The employee has a lapsed certification, such as CPR, First Aid or any required training to provide services
  
- **Person served ineligibility period**
  - Work was performed by the employee while the person served was ineligible to receive services
    - Examples include lapsed medical assistance or a hospital stay
  
- **Employee ineligibility period**
  - Work was performed by the employee while they had a gap in certification so no service was to be provided by the employee
  
- **Dates outside service agreement**
  - Hours worked on the timesheet were outside of the service agreement dates
  
- **Over quantity**



- The quantity of hours worked puts the service code over the quantity allocated (this scenario only occurs when a service is quantity based and not dollar based)

**Final Timesheet Edits and Reporting:**

After timesheets are entered successfully into Great Plains, Morning Sun utilizes custom reporting to verify that all employees are following Wage and Hour laws, as well as program specific rules. Custom reports can be created and edited by payroll leadership at a moment's notice to accommodate the requirements of a program. Following are examples of the kinds of scenarios that are looked for and identified by the payroll specialists after running various custom payroll reports:

- Over 40 hours in a week by one employee
  - This is necessary to determine if overtime law applies and if a revised timesheet is needed.
- Overlap of shifts worked by two or more employees for the same person served
  - If true, the relevant timesheet is sent to the "issues" workflow step and the employer is notified.
- Overlap of shifts worked by one employee for multiple persons served
  - If true, the relevant timesheet is sent to the "issues" workflow step and the employer is notified.
- When transportation applies, custom reporting is used to determine if work was performed on the same day that the transportation was reported.
  - If not, the relevant timesheet is sent to the "issues" workflow step and the employer is notified
- Were monthly or other authorization limits exceeded? For example, a maximum of 30 days of respite per contract year is allowed and a timesheet was entered that exceeded that maximum.
  - If true, the relevant timesheet is sent to the "issues" workflow step and the employer is notified.

After all the necessary custom reports are run and all issues are identified, the payroll specialist performs a final timesheet edit to validate that the data entered into the Great Plains system matches the actual timesheet. After any necessary edits are complete, a supervisor approves



dates and transactions, and the time sheets in the Great Plains system are posted against individual services agreement budgets. Finally, the timesheet is then marked as processed in the M-Files workflow.

**Payroll Processing:**

Employee and employer records are linked to each other in our payroll and budgeting systems. The specific employer account numbers are setup on each employee record using a custom-built window within the Great Plains system. The specific links that are made between an employee and employer make it virtually impossible to pay an employee under the incorrect employer. Once an employee and participant are linked, the system will not allow an employee's payroll to post to the wrong participant's budget, or for an employee to use an incorrect service code.

Our custom programming within the Great Plains system ensures that we follow federal and state Department of Labor Wage and Hour laws, State program rules, and Medicaid Fraud, Waste, and Abuse law. All of these laws and rules are checked electronically, and in some instances manually prior to any timesheet payment.

Safeguards are also in place through the M-Files workflows and custom programming in Great Plains to ensure deductions for employee garnishment orders, union dues, and ACA deductions take place each time a timesheet is paid. Our system and process are set up to allow for an unlimited number of special deductions as well as accruals such as sick time or paid time off.

Once all timesheets have been processed, final payroll processing is performed, including PTO and/or sick time accruals and deductions for garnishments, ACA, union dues, and any other program specific payroll deductions or payments. Payroll check payments are approved by a supervisor prior to cutting pay checks. All direct deposits are submitted and checks are mailed to ensure receipt on or before the scheduled pay date.

**Goods and Services:**

Morning Sun has several secure methods for receiving goods and service invoices. Invoices can be submitted via fax, USPS, email, or through a web portal. All faxes and email are directed to a secure email inbox. This folder is monitored continuously by accounts payable specialists to ensure all invoices are paid in a timely manner.

All invoices are stored electronically in M-Files. Once an invoice is received, an Accounts Payable Specialist will transfer the invoice to an M-Files workflow. The Accounts Payable Specialist will review all goods and services invoices to ensure proper documentation is present according to program and Morning Sun standards, along with State and Federal laws.



Once an invoice is initially approved it is moved into a “ready to key” state within our M-Files workflow process. Any issues identified with the invoice are promptly communicated to the applicable parties. The invoice is then placed in an “issue” state in our M-Files workflow. Once all guidelines are met, the invoice is removed from an “issues” state and moved back to a “ready to key” state in the workflow.

The Great Plains system has custom coding in place to alert the Accounts Payable specialist of any issues with the invoice in relation to the budget. Following, is a list of error messages that may be received from the Great Plains system while entering a goods or services invoice:

- Over Budget by \$xx.xx
- Over cumulative by \$xx.xx
- The expense will exceed a monthly allocation
- An expense with the same date has already been entered on this budget line
- Person served ineligibility period
- Expense date is not within budget period
- Units exceed budgeted amount (Only when a service is quantity based and not dollar based)
- Vendor is not approved for this expense

The internal accounts payable processes and custom code within the Great Plains system not only prevent duplicate payments from being issued, they also detect any fraud or abuse that may occur.

**Goods and Services Payments:**

Payments issue for goods and services are made by check or ACH on a weekly basis. This allows for quick turn around and benefits the people we serve. All payees are setup in the Great Plains system by an Accounts Payable Director to as an internal control to ensure separation of duties and to deter fraud. When applicable, vendors are required to submit a W9 form prior to any expenditure of funds to ensure that they are in compliance with all State and Federal guidelines.

**Transaction Limits: Passwords and Check Signatures**

All transactions over \$5,000.00 require Director-level approval. Paper checks over \$5,000 are printed without a signature. The signature is added manually by the Director. The Great Plains system will not allow a transaction over \$5,000 to proceed until Director-level approval is obtained by the Accounts Payable Specialists. When an Accounts Payable Specialist processes a payment request that is over \$5,000, he or she will receive a system prompt asking for a



Director's password. The Specialist is unable to proceed with payment until a Director physically enters the password.

**1. Claims and reimbursement**

Morning Sun is a Medicaid provider in six States and would apply for and maintain Medicaid status in the State of Vermont.

**Eligibility:** Morning Sun recognizes the need to check eligibility status before providing services and it is our practice to verify eligibility for all participants. We currently perform eligibility checks in each state in which we work. Most eligibility checks are done electronically via a 270 request and a 271 response through the Medicaid system. Others are checked through the various State agencies. Upon notification that a participant is ineligible for services, Morning Sun enters that ineligibility date into our Great Plains accounting system and custom code built into the system then prohibits timesheets or expenses from being processed during the period of eligibility. This coding ensures that we are not processing payments for which we will be unable to bill due to ineligibility. We work with the participant and/or employer and case manager to reopen the medical assistance eligibility as soon as possible and when notified, we remove the ineligible date from the system and reopen the payment processes.

**Filing Claims:** Morning Sun recognizes that there are several different programs in Vermont and not all services are billed to the same entity. We have this situation in several of the states in which we work. For claims billed to Vermont Medicaid through the vendor DXC Technology, we will test X12 batches with DXC, and once approved, submit those claims electronically. We currently work with DXC in Colorado and submit all claims via X12 batch transactions. We are able to submit both 837P's and 837i. All billing information is gathered in the Great Plains system. Each week, we run reports from that system, format the reports and then process them through our electronic billing software application (Gentran), which converts the billing to the X12 format. That format is then uploaded to the proper state web portal for processing.

The fact that not all programs are run through the Vermont Medicaid system is not an issue. Morning Sun can tailor our billing systems to accommodate numerous different billing processes. We have written reports that enable us to upload claims into state or county specific systems that do not necessarily follow the X12 formats for 837P and 837i. We are also able to complete paper billing on forms that we design or on paper billing forms supplied by the relevant program and would then submit those to the DA/SSA/SISO.



**Denied Claims:** Morning Sun is aware that not all claims process correctly the first time. We have systems in place using the outstanding reporting features of Microsoft Dynamics to identify those claims and immediately follow up with the appropriate entity. Outstanding claims are monitored weekly and continuously followed up on until resolved. We strive to maintain a threshold of claims older than three months equal to or below 2% of all claims. Currently, in all of the states in which we provide self-directed services, our percentage of outstanding claims older than three months is 1.60%.

**Internal Claims Processes to Limit Fraud:** To limit the chance of fraud within the department, the employee who submits the billing (Accounts Receivable Specialist) is not the same employee that applies the payments received (Billing Coordinator). In addition, the Director and the Administrator of the program monitor outstanding reports and meet weekly with the Accounts Receivable Specialist and the Billing Coordinator to discuss billings sent, payments received and any follow up that may be necessary to resolve the outstanding issues. Quarterly audits are conducted internally that follow claims from timesheet submission through the entire process to claim payment. Any anomalies or discrepancies are followed up by the Department Administrator.

## **2. State and Federal Taxes**

State and Federal tax payments are an integral portion of the payroll engine described above. This allows for modification of the tax payment system at any time. The Great Plains system has been customized to manage the tax exemptions and exclusions that are specific to self-direction, such as the 2014-7 exclusion, FICA, FUTA and SUI exemptions that apply to certain employees.

## **3. Unemployment and Worker's compensation**

**Unemployment Insurance Coverage:** Employees are covered for unemployment insurance based on the specific laws of each state. The State of Vermont regards employees as state employees for unemployment insurance purposes and data must be reported to the State quarterly. The Great Plains system can and does handle all unemployment related needs. It will handle all unemployment insurance calculations for employees and employers in each Vermont program. The employer record will hold the unemployment rate. The system will then track and calculate unemployment insurance costs by the employee, and then by the participant for each program. The participant budget is expensed the proportionate cost of the unemployment insurance expense calculated from the gross wages paid to their employees. All unemployment insurance reporting will come from this level of data. This type of payroll related function is a



core component to the Great Plains system and can easily be managed for each self-directed program in the State of Vermont.

Morning Sun recognizes that the State of Vermont requires the FE/A to make payment of unemployment benefits to the employee based on funds received from the State. Thus, Morning Sun will continue to maintain and track employee contact information for all termed employees in the event that a termed employee files for and ultimately receives unemployment compensation.

**Workers Compensation:** Morning Sun currently manages several different types of workers compensation policies, including a large State-run plan that covers all employees, similar to the State plan in Vermont. Premiums and true-up reports are paid to the State and not an insurance company. Employees are provided a central reporting number to call and report any claims they may have. The State in turn corresponds with Morning Sun and the individual employer. The Great Plains system easily manages the calculation of premiums and any reporting that may be required. The participant budget is also expensed the proportionate cost of the worker compensation expense calculated from the gross wages paid to their employees.

#### **4. Patient Share**

Some participants, due to eligibility and financial requirements, will have a Patient Share or copay for their services. Morning Sun recognizes those situations and when notified of the copay amount will work with the participant/employer to receive payment.

When Morning Sun is made aware of a patient share situation, either through notification via DVHA notices or through eligibility checks, we will immediately set up a patient share workflow in our M-Files system. That workflow will have the following steps:

- Received
- Confirmed
- Participant notification
- Entered into Great Plains
- Invoices Sent

Each of these workflow steps will allow us to track patient share activity and ensure payment is received. Once a patient share notice is received from DVHA, the document will be scanned and moved into the "Received" step of the workflow. We will then confirm that patient share by double-checking for patient share through an eligibility check for the participant. Once that is done, the patient share notice moves from the "Received" step to the "Confirmed" step in the workflow. A letter will be sent to the participant, notifying them of their responsibility and the amount of the patient share. That letter resides in the "Participant Notification" section of the workflow.





When Morning Sun bills for reimbursement of expended funds, the patient share amount will be withheld from our remittance of funds. When the Morning Sun Billing Specialist reconciles amounts billed with amounts received, he or she will verify that the amount still outstanding is equal to the patient share. Once that verification is complete, the Billing Specialist will enter the amount of the patient share into the Great Plains system as an account receivable. Once that step is complete, the workflow will alert the Billing Specialist to send an invoice to the participant. After the invoice is sent out, any outstanding monies owed are now tracked through the Great Plains accounts receivable system. These amounts are reviewed and followed up on monthly until payment is received.

Payments are accepted via personal check or credit card. In the event that the participant refuses to submit payment, Morning Sun will notify the Case Manager and determine what action is necessary.

Morning Sun will know if another service provider is also getting charged for a portion of a participant patient share if we are not getting charged for the full amount of the patient share. In the event that happens, we will work with other service providers to determine who the “highest paid provider” is, in order to ensure that the highest paid provider is the one who is handling the full patient share amount.

## **5. Employee Overtime**

Overtime calculations and payments are fully supported by the Morning Sun Great Plains payroll processing system. The Federal Department of Labor Homecare Rule concerning overtime is already programmed into our customized payroll engine. The custom coding and custom reports within our Great Plains system flag our Payroll Specialists for all overtime hours. Employees must be paid for all hours over 40 unless overtime payments are restricted by the specific Vermont self-directed program rules or if the companionship rule, which is part of the Federal Department of Labor Homecare Rule, applies.

Once overtime hours are verified to be correct and payable, overtime premium pay is included on the employee’s paycheck.

## **6. Employee Sick Leave**

The Great Plains payroll system can accrue and track vacation policies, sick leave plans and the withholding and payment of union dues. Morning Sun currently manages union contracts that require the ability to accrue and pay sick time, accrue and pay paid time off, and withhold and pay union dues which are calculated as a percentage of each employee payroll. Our system is also capable of using multiple accrual tables, especially if there is a tiered accrual rate or multiple plans. Reporting is already in place which provides entities with withholding, payment,



and accrual information by employer and employee. Additional reporting can easily be created for any specific requirements for the State of Vermont programs.

- ii. Vendor must demonstrate the ability to produce reports as needed for the State and other entities approved by the State.

Morning Sun currently offers individuals and agencies, secure online access to detailed utilization reports via a portal on our website. These reports can be accessed by employers and designated agency personnel based on assignments within our accounting system. The reports are fully customizable to meet individual program needs, including funds paid, the balance remaining in the authorized funding/service limits, dates of service, number of hours worked and the appropriate service code for each date of service.

In addition to being offered online for viewing at any time, monthly utilization reports are printed and mailed to employers and other designated parties on the 15th of every month. Morning Sun also offers quarterly or year-to-date (based on service allocation dates) detailed utilization reports. See the attached sample ***“July Monthly Spending Report”*** for a sample of a year-to-date detailed utilization report.

Morning Sun also offers multiple report options for States and Agencies via the same portal and can customize reports based on specific information needs by program.

All reports on the Morning Sun website portal are created and managed using SQL Server Reporting Services (SSRS). Other reports that are used internally for the day-to-day processing described earlier are created utilizing SAP Crystal Reports. Using these two very robust report writing tools provides Morning Sun with the capability to create an infinite number of ad-hoc reports. Any data that is captured within the Great Plains system can be included on a report using one of these tools. This affords our clients access to information vital to the programs we help support. Simple report requests can be available within one business day. More complicated requests are sized within one business day so that a reasonable timeline can be established with the customer.

Morning Sun also provides a variety of reporting for State program personnel which are used to manage and understand the volumes, issues, and satisfaction around each program. In the State of Tennessee, Morning Sun provides a monthly report detailing items such as call center statistics, enrolled and active participants, and issues around timesheets. See the attached sample ***“TN Monthly Statistics Report”***. In the State of Ohio, Morning Sun provides a monthly enrollment report which provides information about the status of enrollment documents for each new participant. See the attached sample ***“Enrollments in Process Report”***. In the State of Colorado, Morning Sun provides a variety of quarterly reports that help the State understand volumes, spending, and demographics. See the attached sample ***“Quarterly Demographic Report”***. This report shows client data by waiver type for a given quarter. Another report



provided to the State of Colorado provides quarterly information regarding total client spending by waiver type. See the attached sample ***“Quarterly Aggregate Expenditure Report”***.

There is no limit to the number of reports Morning Star can produce for clients and program personnel. As long as the relevant data is being captured in our systems, we are able to pull that data and report on it. Reports can be communicated either online, via email, or on paper depending upon the needs of those receiving the various reports.

### **Data Protection**

Morning Sun employs an advanced cybersecurity and disaster recovery program that is designed to provide maximum uptime and security while keeping costs to a minimum. Morning Sun is committed to data privacy and protection from a holistic standpoint. We pride ourselves on having cybersecurity as one of the core principles of our organization, and to bring the benefits of a strong cybersecurity posture to our clients. Morning Sun is currently in the process of obtaining a HITRUST certification, the most comprehensive healthcare-related cybersecurity certification available. This will be completed by the end of 2018. Additionally, we have on staff a CISM certified Information Security Officer to prioritize the HITRUST controls that will make the biggest impact on improving protection from cybercriminal attack or inadvertent data breaches. Finally, we have made the decision to improve some of our controls a step beyond the minimum requirements of HITRUST. For example, all servers that contain sensitive data utilize storage that is encrypted at-rest to FIPS140-2 standards. Other cybersecurity best practices, such as strong user passwords, multiple level of authentication, mandatory operating system patching, the removal of “administrator” permissions from workstations for all users, encryption of backup files, strong user endpoint protection systems, and others are all in place.

### **Disaster Recovery**

Part of any strong cybersecurity program is a strong disaster recovery program. Morning Sun has partnered with companies specializing in secure disaster recovery services, such as Global Data Vault ([www.globaldatavault.com](http://www.globaldatavault.com)). Partnerships such as this ensure that in the event of any type of disaster, Morning Sun will be able to continue to provide exceptional service to its clients.

Morning Sun uses technology systems that, without exception, have the following disaster prevention/recovery features:

- Production systems are backed up nightly to failover datacenters that are more than 1,000 miles from the primary datacenter.
- Production systems have standby hardware available at offsite datacenters that can be brought online in one to eight hours, depending on the system in question.



- Redundant physical locations are available for Morning Sun team members to work from. Remote-access to critical systems is also available to enable work-from home situations to minimize exposure to others in the case of a widespread sickness.
- All disaster recovery scenarios are fully tested on a yearly basis, and are reviewed for core functionality on a quarterly basis.

In the event of a disaster, a comprehensive incident response plan will immediately go into effect thus ensuring business continuity for our clients.

**e. Evaluation and Performance Measures**

See Section 2.W for detailed performance measure proposals.

**f. Cost**

**Cost proposal for Fiscal Employer Agent**

**\$115 Per Member Per Month**

**g. Electronic Visit Verification System**

Morning Sun has begun planning for the transition to comply with the 21st Century Cures Act and implementation of a secure Electronic Visit Verification (EVV) system. We have done research on systems and have been involved with national discussions about the standards required as well as the specifications needed to ensure that our system is effective and does not hamper the employers and employees' current flexibility. Morning Sun will comply with all contractual requirements for a secure EVV system and will work with the State of Vermont to meet all operational requirements and deadlines including implementation of an EVV system by January 1, 2019.

**DR. REBECCA S. HAGE THOMLEY**

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**EMPLOYMENT**

**Clinical Psychologist, Private Practice**

1985 – Present

Licensed psychologist with board approved competencies in individual and group therapy for adults, adolescents, children and people with disabilities; individual assessment for children, adolescent and adults including intellectual, aptitude, interest, achievement and projective; neuropsychological assessment; psycho-educational assessment; research, design and methodology; teaching and in-service training; supervision; consultation; behavior therapy; marriage and family therapy; trauma and disaster response; hypnotherapy and sports therapy.

**Chief Executive Officer, Orion Associates and Affiliates**

2000- Present

Responsible for all aspects of Orion Associates, Meridian Services, Zenith Services, Orion Intermediary Services Organization, Morning Star Financial Services, Little Stars Daycare, and Meridian Psychological Services, group of social service and management agencies. Since 2000, the company has grown twenty-two times in size, now serving more than 6000 individuals in Minnesota, Utah, Tennessee, Colorado, Oklahoma, and Ohio. The range of services provided by these agencies include supervised living services, in-home services, semi-independent living services, respite services, social recreation services, independent living skills services, case management service, service coordination, fiscal agency for self-directed services, psychological services and vocational rehabilitation.

**Chief Operating Officer, Meridian Service and Orion Associates**

1992-2000

Responsible for program services departments of Meridian Services and subsequently with Orion Associates' inception, Zenith Services and Orion Intermediary Services Organization.

**Founder, Headwaters Relief Organization**

2007- Present

Headwaters Relief Organization is an agency-led relief, rebuilding, and mental health effort in New Orleans' Ninth Ward after Hurricane Katrina. A non-profit organization with over 2000 volunteers, Headwaters is a state Voluntary Organization Active in Disasters (VOAD) in Minnesota, North and South Dakota, Wisconsin, Louisiana, Arkansas, Iowa, Tennessee, Oklahoma, Utah, Ohio, and Colorado. Headwaters is also a member of National VOAD and InterAction. Headwaters has responded to disasters in multiple states including Minnesota, North Dakota, South Dakota, Louisiana, Iowa, New Jersey, Oklahoma, Colorado, Illinois, Missouri, Arkansas, Michigan, and internationally, in Haiti, Philippines, Nepal and the Greece Refugee Crisis. Headwaters has responded to tornadoes, flooding, the Minneapolis bridge collapse, the Golf oil spill, earthquakes and hurricanes, providing clean-up, rebuilding and mental health support. Headwaters' provides ongoing support services in New Orleans and Haiti.

**Additional Experience:**

Chief Operating Officer, Cooperating Community Programs  
Career Rehabilitation Counselor, State of Minnesota  
Psychometrist, University of Minnesota

**EDUCATION**

**Master in Public Health**, Emphasis in Disaster Response, Tulane University  
**Graduate Certificate Program**, Violence, Torture, and Trauma, University of Maryland,  
**Master of Science**, Emphasis in Psychopharmacology, Nova Southeastern University  
**Master of Arts**, Organizational Management, Concordia University  
**Psychological Doctorate**, Clinical Psychology, Minnesota School of Professional Psychology  
**Master of Science**, Psychology, St. Cloud State University  
**Bachelor of Arts**, Psychology and Criminal Justice, St. Cloud State University

### **PROFESSIONAL CERTIFICATIONS**

Licensed Psychologist, #1019 State of Minnesota  
Certified Rehabilitation Counselor, #18856  
Qualified Mental Retardation Professional  
Certified Women's Business Enterprises- WBENC

### **PROFESSIONAL ORGANIZATIONS**

American Academy of Experts in Traumatic Stress  
American Psychological Association  
American Red Cross  
American Society of Clinical Hypnosis  
International Critical Incident Stress Foundation  
Minnesota Association for Persons with Severe Handicaps  
Minnesota Psychologist Association  
National Academy of Neuropsychology  
National Association of Sports Psychologists  
National Rehabilitation Association  
National Women President's Organization- Zenith Group  
Women Impacting Public Policy  
C200 Women Leaders Organization

### **VOLUNTEER COMMITMENTS**

Headwaters Relief Organization  
A River of Hope Mental Health Resource Center  
American Psychological Association – Disaster Response Network, North Central  
Advisor American Red Cross-Disaster Mental Health, State Advisor  
National Behavioral Social Scientist Volunteer

### **RECENT RECOGNITION**

Inc. Magazine, 500 Fastest Growing Companies in the U.S., August 2014( Several Orion companies have been listed by Inc. in successive years. In 2014, Morning Star was number 340 of 500 fastest growing companies nationally, and number one in Minnesota)  
Minnesota Business Magazine, 100 Best Companies to Work For, May 2014  
Small Business Administration, Small Business Excellence Award, May 2014  
Bronze Award for Entrepreneurial Woman of the Year, 2014  
Women's Presidents Organization, names number 8 in fastest growing companies nationally, 2013  
National Association for Female Executives, NAFE 2013 Women of Excellence Award, December 2013  
Inc. Magazine, Hire Power Award for Job Creation, October 2013  
10<sup>th</sup> Annual International Business Awards, Silver Stevie Award, Corporate Responsibility Program of the Year in Canada and the U.S., for work in disaster relief and volunteerism, 2013  
11<sup>th</sup> Annual International Business Awards, Bronze Stevie Award, Innovator of the Year, 2014  
11<sup>th</sup> Annual Female in Business Awards, Bronze Stevie Award, Female Entrepreneur of the Year for Consumer Services, November 2014

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[nthomley@morningstarfs.com](mailto:nthomley@morningstarfs.com)

## Summary

An accomplished entrepreneur in the human services industry. Solid background and proven strengths in founding, growing and developing organizations in the human services industry. Experience successfully managing high growth organizations and implementing strategies to make them leaders in the industry.

## Employment History

**Morning Star Financial Services, LLC Co-Founder & CEO**

2006 - Present

### **Selected Accomplishments**

Co-founded the organization to provide Financial Management Services to participant-directed programs in states outside of Minnesota. Secured multiple government contracts in five states including Colorado, Ohio, Oklahoma, Tennessee and Utah. Opened and oversaw four satellite offices in other states. Secured substantial bank financing to support the growth of the organization. Provided leadership and direction to the organization's expansion efforts, management of financial resources, and technology systems to improve efficiency and customer satisfaction.

**Pinnacle Services, Incorporated**

**Summit Fiscal Agency, Incorporated Founder & Chairman**

1999 - Present

### **Selected Accomplishments**

Founded both companies to provide direct care services to people with developmental disabilities, traumatic brain injuries, serious and persistent mental illness and seniors. Developed and implemented services and personnel policies, including benefit administration. Grew both companies to employ over 400 people in the State of Minnesota. Managed day-to-day operations of the companies; including financial management, human resources, and delivery of services to the persons served. Secured financial services to support the growth of the companies. Successfully grew the organizations to provide support to over 2,000 people. Successfully transitioned out of day-to-day operations through hiring a President & CEO to manage the organizations. Hired an external consulting firm to work with the organization and implement Toyota's "lean" system for service and 5S system to improve overall efficiency.

## Honors and Awards

2015 Entrepreneur of the Year finalist, Ernst & Young  
2015, 2014, 2013, 2011, 2010 Fast 50, *Minneapolis/Saint Paul Business Journal*  
2015, 2014, 2013, 2011, 2010, 2009, 2008 Inc. 5000 Honoree  
2011 Minnesotan on the Move, *Finance & Commerce*  
2011 Entrepreneur of the Year finalist, Ernst & Young  
2010 First Decade Award, Augsburg College  
2009 Young Entrepreneurs Award, *Minneapolis/Saint Paul Business Journal*  
2009 Upsize Business Builder Best Practices in Community Impact  
2009 Great Places to Work, *Minnesota Monthly*  
2007 Small Business Success Stories, *Twin Cities Business* magazine  
2007 Concordia University Loma R. Meyer Award for Purposeful Leadership  
2006 Best Boss, *Winning Workplaces* and *Fortune Small Business*  
2006 30 Under 30, *America's Coolest Young Entrepreneurs, Inc. Magazine*  
2006 40 Under 40, *Minneapolis/Saint Paul Business Journal*  
2004 #93 *Entrepreneur Magazine's* Hot 100

## **Professional Appointments**

**Minnesota Social Service Association, St. Paul, MN**  
Private Agency Chair

March 2011 – March 2014

**NE Minneapolis Business Association, Minneapolis, MN**  
At Large Board Member

January 2010 – December 2012

**Augsburg College, Minneapolis, MN**  
Advisory Board Member for the MBA program

January 2005 – January 2009

**Entrepreneurs' Organization, Minneapolis, MN**  
Learning Chair

July 2007 – June 2009

## **Education**

**Master of Management, McGill University, Montreal, CA**

Expected 2016

**Master of Business Administration, Augsburg College, Minneapolis, MN**

June 2006

**The Birthing of Giants, Massachusetts Institute of Technology, Dedham, MA**

June 2006

- Three Year Executive Program for Entrepreneurs

**Bachelor of Arts, Concordia University, Saint Paul, MN**

December 2003

- Major: Organizational Management and Communication

## **Military Service**

**United States Marine Corps**

July 1997 – April 2003

- Military policeman with the 4<sup>th</sup> Marine Division



**Cheryl Vennerstrom**  
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**612-239-3768**  
**Cherylv@orionassoc.net**

## **EMPLOYMENT HISTORY**

- Orion Associates Chief Operations Officer** **2000-present**  
Oversee all aspects of program development and program operations for 5 related entities for social service agency. Services to people with disabilities span the service spectrum. Have overseen company growth from 8 million in annual revenue to current 132 million dollars. Oversee over 1000 staff for 4 companies.
- West River Road Services, Inc. Chief Administrative Officer/Executive Director** **1994-2000**  
Own and operate a small social service agency serving 16 adults with mild to moderate developmental disabilities and moderate to severe behavioral issues in residential settings. Executed incorporation and start-up of all aspects of new agency including initial licensing, contracting with Hennepin County, insurance and leasing. Directly administer human resources and financial management. Current budget is \$900,000. Supervise two program directors and 30 staff.
- Cooperating Community Programs (Adapted Living Programs, Inc.)** **1990-August 2000**  
**CCP-Family Services, Executive Director** **1996-2000**  
Operated In-Home and Respite Services for children and adults with developmental disabilities. Caseload of 135 individuals and their families. Increased revenue by one million dollars to current 2.5 million dollar fee for service operation. Contracted with Hennepin, Ramsey, Anoka and Washington Counties. Supervised Human Resources Director, Financial Director, Program Management team of 11 and 190 staff. Responsible for all aspects of entity: budget development, revenue projections, accounts receivable, accounts payable, risk management, contract negotiations, strategic planning, growth and development, service delivery and consumer satisfaction.
- CCP Ramsey Residential, Executive Director** **1995-1996**  
Managed development and planning for creation of a decentralized entity. Reorganized administrative and program positions. Developed internal plan to increase revenue and reshape budgets for 40 residential sites. Annual budget of 5 million dollars. Represented agency with Ramsey County including provider/county initiatives. Responsible for all growth and intake for residential programs. Responsible for management training, rules and regulations compliance and quality assurance.
- CCP Ramsey County Program Administrator** **1991-1995**  
Responsible for growth and development for residential programs. Negotiated contracts with Ramsey County. Managed payroll budgets and room and board receivables. Trained staff and ensured Rule 42, Rule 40 and Rule 10 compliance. Responsible for coordination with finance and personnel departments. Supervised 5 Program Directors.
- CCP ICF/MR Program Director** **1990-1991**  
Supervised 6 house managers. Coordinated the transfer of these programs to other agencies.

**Freeport West, Inc., Minneapolis, MN** **1986-1989**  
**Program Manager** **1998-1990**  
Administrative position with non-profit agency supervising three SLS programs. Supervised house supervisors, screened direct service staff, developed annual training program. Developed program policies and procedures.

**Program Supervisor** **1986-1988**  
Developed three new SLS programs for developmentally disabled young adults with moderate to severe behavioral issues. Developed individual program plans. Provided QMRP supervision.

**Portland Residence Inc., Minneapolis MN Unit Supervisor** **1983-1986**  
Responsible for residential case management for 11-13 developmentally disabled adults in large ICF/MR. Supervised 5 direct service staff.

**Program Instructor** **1978-1983**  
Direct service to adults with developmental disabilities.

#### **EDUCATION**

**Concordia University, St. Paul, Minnesota, Master of Arts – Organizational Management** **1999**  
**University of Minnesota, Minneapolis, Minnesota Bachelor of Arts – English Literature** **1980**

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## **EMPLOYMENT EXPERIENCE**

### **Orion Associates, Inc. Chief Financial Officer**

**2001– Present**

Report directly to Chief Executive Officer/Owner with complete responsibility for all financial, accounting and technology for Orion Associates, Inc, and seven other related for-profit and not-for-profit companies. Combined affiliated revenues total \$100M. Part of a four-person leadership team responsible for the leadership, vision, management, and growth for six related social services companies plus one disaster relief organization. Responsible for all aspects of financial accounting and reporting for all companies including payroll, accounts payable, accounts receivable, tax reporting, financial budgeting and analysis, and all other related accounting functions. Responsible for the cash management for all companies including establishing and maintaining necessary financing, lines of credit, and banking relationships. Responsible for the technology needs for all related companies and employees including implementation, enhancement, and maintenance of network systems, security, backup, disaster recovery plans, and all related hardware and software.

### **ViTec, Inc. Controller**

**1998 – 2000**

A privately held electronic healthcare claims processor for insurance companies, health plans, HMO's, and similar companies. Utilizing ViTec's patented software technology, we process over three million claims per year. Reported directly to the CEO with total responsibility for accounting, treasury, taxes, facilities, and benefits and administration. Part of experienced management team responsible for business strategy and profits. Designed and developed budgeting and financial forecasting model. Developed all financial plans, tables and graphs included in business plans used for raising capital and potential mergers and acquisitions. Led all areas of due diligence process for potential merger. Negotiated and administered benefit programs for 401K, health, dental, life, disability, accidental death and dismemberment. Part of management team responsible for the successful downsizing and "re-start" of the company that tripled revenues in the following year. Successfully managed relocation to new facility.

### **Norstan, Inc.**

**1989 – 1998**

A \$450 million full-service provider of communications systems including business telephones, videoconferencing equipment, long distance services, network integration and IT consulting. ROLM Resale Services, Norstan Resale Services, Norstan Repair Center are three separate startup companies that enabled Norstan to enter into a national sales, support and repair business. Initial ROLM Resale venture began in 1988 as a startup business and the Norstan Resale Services and Norstan Repair Center venture began in 1994 as startup companies. The entire Resale and Repair division grew to over \$70 million in revenues and \$12 million in pre-tax profits.

### **Controller**

Initially recruited in 1989 to automate and integrate the sales, accounting and warehouse process for emerging ROLM Resale Services business. Key member of management team that successfully executed business plans for the Norstan Resale Services and Norstan Repair Companies. Installed and maintained comprehensive accounting and network information systems that linked general finance and accounting, sales order entry, purchasing, and inventory management and control among all departments for each startup business. Developed and implemented entire accounting function, including controls, processes and systems for each startup business. Led a team of nine accounting, financial and information technology professionals. Installed and maintained sales automation and contact management systems for each startup business. Successfully managed three facilities expansion projects to accommodate aggressive growth of each startup business. Led the relocation of 150 employees and \$7 million of inventory and equipment.

### **Carlson Companies, Inc. Staff Accountant**

**1985-1989**

Reported to Controller of the Carlson Marketing Group, the company's incentive marketing division. Responsible for the preparation of financial statements, maintenance of the general ledger and incentive program cost analysis. Designed and programmed using FOCUS software, a job costing system used to track billable hours on incentive programs.

### **Harvest States Cooperative, Accountant**

**1982-1985**

Reported to the Controller of the Great Plains Lumber Division. Responsible for the monthly financial statements and general ledger maintenance of 130 separate small town lumberyards. Performed and reconciled numerous physical inventories averaging \$500,000 of inventory per lumberyard.

## **EDUCATION**

**Bachelor of Accounting**, University of Minnesota – Duluth,

**1983**

- Trained and experienced using the following software:

ACCPAC Plus accounting system  
Great Plains accounting system  
FRx Financial Statement software  
Crystal Report Writer

ADP Payroll system  
Telemagic contact management system  
Creative Solutions asset management system  
MS Office Suite of products

**Stephen K. Hage**

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**Employment History**

**Chief Administrative Officer  
Orion Associates, Saint Louis Park, Minnesota**

**1999 - Present**

**Administers the organization's Human Resources and Training Department, in cooperation with the corporate Officers and the administration of their departments.**

**The Human Resources and Training functions include:**

- Maintaining a current knowledge of state and federal Human Resources laws, rules, and regulations, including Equal Employment Opportunity and Affirmative Action regulations.**
- Supervising, mentoring, and developing a team of Human Resources professionals.**
- Facilitating the development of positive employee relations.**
- Advising management staff regarding personnel matters.**
- Overseeing the recruiting, screening, interviewing and selection of applicants for positions in the organization.**
- Overseeing the discipline, termination and dismissal of employees.**
- Managing and executing employment operations including maintaining personnel records, classification systems, Worker's Compensation, Unemployment Benefits, sexual harassment claims, work rules and personnel policies.**
- Managing and executing employee compensation and benefits.**
- Facilitating the completion of performance evaluations.**
- Planning, implementing and executing the organization's training systems, including initial orientation, ongoing training, and professional training.**
- Consulting, coordinating, and executing, with the organization's legal counsel, corporate legal matters.**

**Chief Administrative Officer  
Meridian Services, Incorporated, Saint Louis Park, Minnesota**

**1994 - 1998**

**Position prior to the creation of Orion Associates.**

**Duties as above.**

**Human Resources Administrator  
Meridian Services, Incorporated, Brooklyn Center, Minnesota**

**1993 - 1994**

**Established the Human Resources function for the company.**

**Duties as above.**

**Director of Human Resources**  
**Greenwood Residences, Saint Paul, Minnesota**

1993

Directed the Human Resources function for two Intermediate Care Facilities for the Mentally Retarded. The duties included:

- Recruited, interviewed, and hired applicants for positions in the facilities.
- Provided for the initial orientation and ongoing training of employees
- Maintained personnel records, including closing the files with the planned closure of the facilities.
- Administered benefits programs, including medical, dental, and life insurance policies, as well as holiday, sick, and vacation hours.
- Facilitated the completion of performance evaluations.
- Administered Workers Compensation and Unemployment Benefits.
- Oversaw the discipline and termination of employees.
- Oversaw the lay off of all employees upon closure.

**Human Resources Manager**  
**VEE Corporation, Minneapolis, Minnesota**

1990 - 1992

Managed the corporate Human Resources program for the producers of the Sesame Street Live international tours.

- Interviewed, screened, and hired tour management staff and office personnel.
- Oversaw and authorized hires of tour personnel.
- Supervised directly four touring company management staffs.
- Consulted with Company Managers, recommended and approved responses to personnel concerns.
- Prepared and instituted personnel policies and procedures for the home office, production shops, and four touring companies, including hiring compensation, performance reviews, disciplinary policies and termination procedures.
- Administered corporate benefits programs, including health, life, and disability insurance, 401 (k) Plan, personal / sick and vacation day policies.
- Instituted corporate dental plan.
- Oriented new employees and updated present employees to corporate policies and procedures. Office Manager and Notary Public for the home office.
- Maintained a constructive relationship as corporate liaison with Actors Equity Association representatives, provided contract interpretation for corporate personnel.
- Participated with corporate legal counsel in conducting union contract negotiations with Actor's Equity.

**Personnel Coordinator**  
**Med-Care Associates, Minneapolis, Minnesota**

1988 - 1990

Managed the Human Resources function for two health care facilities.

- Recruited, interviewed, screened, and hired professional and service staff.
- Oriented new staff to the facilities.
- Initiated performance evaluations, recommended and issued disciplinary actions, terminated employees. Administered benefits. Developed staffing patterns
- Wrote company reports in response to unemployment claims and union grievances.
- Prepared quarterly Personnel and semiannual Human Rights Department Compliance reports for the State of Minnesota.
- Chaired Safety Committee, member of the Labor / Management Committee.

**Staffing Coordinator**  
**Med-Care Associates, Minneapolis, Minnesota**

**1985 - 1988**

Interviewed and hired service staff, screen professional staff.  
Prepared schedules for two health care facilities.  
Prepared staff attendance reports for supervisors disciplinary actions and annual evaluations.  
Heard staff grievances, worked towards resolution between staff and administration.

**Training Consultant**  
**Control Data Corporation, Minneapolis, Minnesota**

**1985**

Presented Job Search seminars with Control Data Business Advisors.  
Taught seminars independently and as a co-facilitator.  
Led group activities and worked directly with individuals.  
Counseled seminar participants with job search concerns.  
Contacted employers nationwide to develop job leads for participants.

### Membership

Twin Cities Human Resources Association

### Education

**Human Resources Generalist Certificate** **1999**  
**University of Minnesota, Carlson School of Management**  
**Minneapolis, Minnesota**

**Master of Arts** **1984**  
**Religion**  
**Yale University**  
**New Haven, Connecticut**

**Bachelor of Arts, cum laude** **1980**  
**English and Religion, double major**  
**Saint Olaf College**  
**Northfield, Minnesota**

Studied for two terms at the University of Cambridge, England,  
and also studied for a semester and interim in Jerusalem, Athens,  
and Rome with the Saint Olaf College Middle East program

**LINDA JERNBERG, CPP**  
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#### **EMPLOYMENT EXPERIENCE**

**Orion Associates, Golden Valley MN Executive Payroll Administrator  
Payroll Manager**

2014 to present  
June 2007 to June 2014

Uses Project management, system and policy implementation per state contracts. Oversees monthly, quarterly and yearend tax reporting and filings. Responsible for all aspects of payroll processing and reporting for 19 individual companies. Manages reconciliation of payroll general ledger accounts, and internal audit controls. Manages enrollment and compliance of over 5000 employer tax accounts, and responsible to file all customer quarterly/annual tax filings. Reconciles wage variances to budgets. Implements and oversee new software. Manage monthly benefit reconciliations, tax deposits and reconciliations, deposits and account reconciliations to 401K and HSA plans. Ensures the integrity of all payroll data.

#### **Payroll Specialist**

September 2002 thru June 2007

Oversaw timesheet processing. Processed payroll on a Bi-weekly and Semi-monthly payroll schedule. Prepared Payroll Journal Entries and provided payroll support to all levels of the organization. Used both Paychex and ADP payroll systems. Processed garnishments and support orders, and processed all employee changes

**Fingerhut Companies, St Cloud, MN Payroll Specialist**

June 1999 thru September 2002

Back-up to the Payroll Supervisor. Processed both union and non-union payroll using PeopleSoft Payroll system. Audited time transfer from Kronos Timekeeping system. Processed garnishments and support orders

#### **Returns Processor**

April 1994 thru June 1999

Processed customer product returns

**Woolworth Company, St Cloud, MN, Personnel Supervisor/Bookkeeper**

June 1976 thru January 1994

Oversaw payroll and cash office. Supervision and scheduling of 150 FT and PT employees

#### **Education and Certifications**

Apollo High School, St Cloud, MN- Diploma

- American Payroll Association Certified Payroll Professional
- Various payroll and accounting courses to include Wage and Hour, Microsoft Office, Wage and Garnishment Laws and Medical Terminology.



**CASSANDRA L YEATS**  
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bcyeats@jetup.net

## **EMPLOYMENT HISTORY**

- Orion Associates, Meridian Services, Billing Administrator** 2011-Present  
Oversee all billing functions for 12 companies in 6 states. Oversee staff of 14 and Directly Supervise 3. Maintain accounts receivable. Coordinate Receivable portion of annual audit. Maintain cash receipts and monthly tie outs from sub-ledger to GL.
- Senior Financial Manager** 2007- 2010  
Oversee billing functions for 3 companies. Manage Representative Payee Program. Directly supervise staff of 3. Maintain and collect Accounts Receivable and cash receipts. Monthly bank reconciliations, Monthly Balance Sheet Reconciliation. Bi-weekly billing to State of Minnesota
- Financial Manager** 2000-2007  
Responsible for completing all State billing for Meridian, Zenith, CER. Complete all billing for County funded services. Enter all monthly revenue amounts for Meridian, Zenith, CER. Complete Day to Day functions of the Guardianship Program. Complete Day to Day functions of the Representative Payee Program. Reconcile monthly bank statements and maintain monthly balance sheet reconciliation. Maintain tracking for Fee-for-Service and Case Management Programs. Maintain Accounts Receivable
- Accounting Clerk** 1993- 1999  
Responsible for payment of all monthly expenses and completion of all State Billing for Meridian. Complete all billing for County funded services. Enter all revenue amounts. Maintain and Collect Accounts Receivable. Balance monthly Bank Reconciliation and maintain monthly balance sheet reconciliation. Prepare monthly payroll for off-site processor June 1993-September 1993. Process bi-monthly payroll in-house September 1993-Dec 1999. Reconcile petty cash for SLS sites. Publish monthly budget reports for SLS sites. Maintain all tracking reports for fee-for-service programs. Assist HR in entering training hours for staff
- Boys and Girls Clubs of Central Minnesota, St Cloud, MN Intern** 1992-1993  
Redesigned the chart of accounts. Set up and implemented Great Plains Accounting Software . Assisted the board in auditing day to day accounting functions and procedures

**Hobnetti's Pizza, Milaca, MN Cook**

1988- 1992

Managed the evening shift of the restaurant. Cooked Pizza and Sandwiches. Assisted Servers as necessary. Prep work for Day Shift. Responsible for cash reconciliation and close of restaurant each evening. Supervised Evening Staff

**EDUCATION**

**Minnesota Valley Lutheran High School, New Ulm, MN** 1984 - Diploma

**St Cloud Technical College, St Cloud, MN** 1993 – Diploma

Various Supervisor, Collections Trainings

**Bryan Close**  
**9400 Golden Valley Road**  
**Golden Valley, MN 55427**  
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### **Employment History**

<b>Orion Associates, FINANCIAL ADMINISTRATOR</b>	<b>2017 - Current</b>
Manages the entire process cycle of all Morning Sun and Orion ISO self-directed program budgets, goods and services payments and monthly tracking reports. Supervises 14 people directly and indirectly.	
<b>ACCOUNTS PAYABLE DIRECTOR</b>	<b>2014 – 2017</b>
Ensure goods and services payments for all Morning Sun and Orion ISO programs are processed accurately, efficiently and on time. Supervises a team of 4 people	
<b>ACCOUNTS PAYABLE SPECIALIST</b>	<b>2013 – 2014</b>
Process goods and services payments for all Morning Sun programs.	

### **Education**

**Minneapolis Business College – Minneapolis, MN – AAS – Accounting**

### **Volunteer Commitments**

Youth Football Coach – Anoka/Ramsey Athletic Association  
Youth Football Coach – Twin Cities YMCA  
Volunteer and Fundraiser – National Parkinson Foundation  
Bell Ringer – Salvation Army  
Volunteer – Little Farm Hands – MN State Fair  
Volunteer – Ronald McDonald House  
Volunteer – Second Harvest Heartland  
Donor – American Red Cross

## **Bryce Austin**

18268 Java Trail

Lakeville, MN 55044

(612) 730-9897

[bryce.j.austin@gmail.com](mailto:bryce.j.austin@gmail.com)

### **Employment History**

- Digineer, Inc.** Chief Information Officer/Chief Information Security Officer 2014 –2016  
Responsible for developing a three-year strategic technology, architecture and security plan, in alignment with senior leaders. Optimized tech spending to reduce budget by over 15%, while increasing service levels. Selected and implemented a new ERP system. Migrated a local datacenter to the Microsoft® AZURE™ cloud. Developed hybrid cloud methodology.
- Target Corporation,** Senior Group Manager 2013 –2014  
Led the EPMO team for retail stores. Managed enterprise-wide programs directly impacting customer and/or store operations, totaling over \$50mm in active programs. Managed an **international team** delivering large programs, such as flex fulfillment (buy online, pick-up in store), hazardous waste compliance, and product replenishment optimization. Reduced spend by over \$2 million dollars with novel program delivery methodologies.
- Gerson Lehrman Group,** Independent Technology Consultant/Strategist 2012 – 2013  
Project-based consultant to many businesses on a variety of topics, such as business/technology alignment, security, vendor selection, sales strategies/purchasing criteria, and mobile strategies.
- Wells Fargo Business Payroll Services ,** Vice President/CIO/CISO 2004 –2012  
National IT Manager (2004 – 2009)  
Interim Head of Compliance (2005-2006)  
Led teams responsible for design and rollout of the infrastructure, architecture, implementation, disaster recovery, and reporting/analytics for a business-critical \$35 million e-commerce development project, which achieved 99.9+% system uptime during 2010 and 2011. Led market studies to evaluate end-user multi-factor authentication solutions for all clients of a new payroll system. Rolled out one-time password technology via text message or RSA keyfob. First national payroll company to require multi-factor authentication for all clients. Solution received 90+% “very satisfied” user satisfaction scores. Managed overall technology spending for a \$74mm line of business to meet or exceed all budget expectations. Led a project that analyzed and reduced overall datacenter costs by 15%. Ensured technology compliance with Sarbanes-Oxley/COBIT/Basel II/Basel III. Worked with corporate compliance to interpret OCC audit findings and implemented changes to business functions to better align business practices with new compliance directives. Negotiated multi-million dollar contract for, and project managed an on-time and under-budget installation of an enterprise-class phone system. Led integration of all technology from an acquired business into existing F100 Company infrastructure. Developed the integration and technology strategy, which facilitated the seamless continuation of existing business functions while accommodating a 2000% increase in revenue.
- Payday of Minnesota, Inc.** Vice President of Information Systems 2001 – 2004  
Developed a disaster recovery plan for the critical technology systems for the company. Incorporated encryption solutions for sensitive data while in motion and at rest. Diagnosed database corruption issues that had stumped application software developers by investigating

best practices, recruiting ideas from database and application developers, and implementing a permanent set of solutions that increased company profitability by over 6%. Evaluated and onboarded a new division into the business by performing market studies, evaluating the cost of purchasing versus building a new line of business, and leading the integration of the purchased company. Project was completed on budget and ahead of schedule.

## **EDUCATION**

**University of Illinois at Urbana-Champaign**, Bachelor of Science - Chemistry  
**Scripps Institute of Research at La Jolla, CA**

Completed all coursework toward a Ph.D. degree in synthetic organic chemistry.

## **CERTIFICATIONS/ MEMBERSHIPS**

CISM (Information Security Manager) certified

Six Sigma Green Belt certified

ITIL Foundations certified

MCSE and CCNA certified

National Speakers Association, member

Society for Information Management (SIM)- Vice President for the Minnesota chapter of SIM, a world-class organization for technology leaders.

Secure Digital Solutions- Guide the direction of Secure Digital Solutions into the technology security and compliance industry.

## **PUBLISHED ARTICLES**

- EMV Cards Still Not Usable at POS of Many Stores:  
<http://www.shoppertech.org/DS042116.html>
- Put fear aside and embrace the cloud strategy:  
<http://www.integrity-data.com/put-aside-fear-and-embrace-the-cloud-strategy/>
- Cloud is now a core strategy — are you onboard?  
<http://www.cio.com/article/3025347/cloud-computing/cloud-is-now-a-core-strategy-are-you-onboard.html>
- Cloud inventory management for CIOs: Build guardrails, not roadblocks:  
<http://searchcio.techtarget.com/feature/Cloud-inventory-management-for-CIOs-Build-guardrails-not-roadblocks>
- How one CIO stays a step ahead of cybersecurity threats:  
<http://www.cio.com/article/2914736/security0/cyber-security-how-one-cio-stays-a-step-ahead.html>
- Protection through isolation: When passwords can't be protected:  
<http://mcpmag.com/articles/2004/08/01/protection-through-isolation.aspx>

## **SPEAKING ENGAGEMENTS**

EFM Events Conference, May, 2016, Milwaukee, WI. Opening Keynote Presentation: "Security and the End-user Experience."

PremierCIO Conference, Dec 2015, Minneapolis, MN. Opening Keynote presentation: "Cybersecurity and the C-suite: How to present cybersecurity to the board of directors."

MidTech CIO Conference, Sept 2015, Baltimore, MD. "Security and the End-user Experience."

HMG Strategy Conference, Nov 2014, Mpls, MN. "Security in the Digital Age"

Minnesota High Tech Association (MHTA), August 2015, Maple Grove, MN. "Critical Considerations for Cloud Security."

Florida Local Government Information Systems Association (FLGISA), July 2014, Boca Raton, FL. "Security in the Digital Age. Embracing disruptive change in technology."

Value Studio 35 Conference, April 2014, Jacksonville, FL. "Inflection points: Security in the Digital Age. Changes in our Role as Technology Leaders."

CSO Security Confab, April 2012, La Jolla, CA. "The Future of Customer-facing Security."

**David Lindberg,**  
**MA | SPHR | IPMA-CP**  
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**Orion Associates, Human Resources Director**

2014 – Current

Orion Associates is a management Services Company dedicated to providing the highest quality of financial, human resources and training services. The areas of Human Resources I administer as the Human Resources Director are: On-boarding, benefits, HRIS, PPACA, workers compensation, unemployment, and deployment of large scale training. Annually, the HR department supports 6000 and hires close to 1000 employees within the ten companies we are responsible for. I am responsible for ten direct reports.

**Lindberg Consulting Owner and Senior Consultant**

2014 – Current

Lindberg Consulting provides human resources consulting to state agencies and private sector companies. Active engagements include Conflict resolution/mediation, Pay equity submission, Pay equity compliance assistance, On-site health clinic implementation, Enrollment projection software, Negotiation support, On-call HR support, and Process improvement.

**St. Francis School District, Director of Human Resources**

2011 – 2014

In this position, I served as the Chief Human Resources Officer. I assisted in the day-to-day management of the schools and acted on behalf of the Superintendent with considerable autonomy. This position was responsible for all areas of human resources including payroll, safety, workers compensation, benefits, and policy interpretation and management. Achievements: Transitioned the district's health insurance from fully insured to self-insured; saving over one million dollars annually. Provided the evidence for, and implementation of, an on-site, no-cost clinic for employees. Increased the accuracy of enrollment projections (0.007% variance in 2012-13). Reduced the workers compensation modification rate to 1.1 from 1.7. Chief management negotiator for 12 collectively bargained work groups.

**North Dakota State College of Science, Executive Director of Human Resources 2005 –2011**

In this position, I served as the Chief Human Resources Officer. I Administered all aspects of the human resources function; including policy interpretation and creation, recruitment, retention, orientation, training, legal compliance, salary administration, contract negotiation, employee relations, safety/risk management, wellness, and payroll. Achievements include 2011 Central Area College and University Business Officer (CACUBO) Best Practice award winner. Transitioned the HR department and operations into a paperless environment. Transitioned all required training from a lecture format to an online delivery model. This initiative achieved a 100% training compliance rate for two consecutive years. Assessed the existing salary administration model and proposed, then implemented, a complete overhaul of the system that is widely accepted by the campus administration and legislative bodies. Chair (2010-2011) and member of the University System Human Resources Advisory Council.

**Brooke Army Medical Center Hospital Personnel Manager (active Army)** 2001 – 2005  
Achievements include: Created the first electronic personnel database in the region. Developed and implemented educational initiatives training an unprecedented 83% of service members over an 18-month time period. Full budget development and expenditure authority. Created policies and procedures that improved efficiency and effectiveness. These initiatives continue to be used as of 2014. Combat duty in Iraq from 2003-2004. Several medals and honors.

### **Education**

Doctor of Education, Leadership and Learning. Aspen University in Progress  
Master of Arts in Organizational Management Southwest University - GPA: 3.7  
Bachelor of Science Business Administration Grantham University - GPA: 3.4

### Certifications

SPHR - Senior Professional of Human Resources #220070305399  
IPMA-CP - International Public Management Association Certified Professional in Human Resources

### Honors and Awards

Labor Relations Pacesetter Award 2012 Minnesota Public Employer Labor Relations Association  
January 2013

Best Practice Award - 2011 Central Association of College and University Business Officers  
October 2011

### Scholarly Publications and Peer Review Contributions

“Change Management Tools for Systemic Results”  
*Change Management - An International Journal*  
VOLUME 12 ISSUE 3 2012

Associate Editor - *Change Management: An International Journal*, Volume 12, Issue 1.  
Associate Editor - *Organizational Cultures: An International Journal*, Volume 12, Issue 3.  
Annual Peer Review Contributor (since 2013) – Academy of Human Resources Development

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## **Employment Experience**

**Equity Business Solutions, LLC, Software Solutions Consultant** 2006-Present  
Provide nation-wide client implementation, end-user training and support services on all Microsoft Dynamics GP accounting software modules. Determine, create and test Dexterity and .NET Add In customizations to extend functionality beyond the core Microsoft Dynamics GP capabilities. Create customized financial statements via FRx Financial Reporting and Microsoft Management Reporter. Create customized reports via Microsoft SQL Server Reporting Services, Crystal Reports and Report Writer. Write Microsoft SQL scripts to query and update database data. Create Microsoft SQL views and stored procedures to enhance report writing functionality or collaborate with customizations. Provide client's month-end financial requirements including statement preparation, reconciliation and analysis. Prepare and present user group seminars. Provide recommendations to clients on how to increase efficiencies within Microsoft Dynamics GP

**Altara, Incorporated, Implementation Specialist** 2006- 2006  
Provided client implementation, end-user training and support services on Microsoft Dynamics GP accounting software. Created customized financial statements via FRx Financial Reporting. Created customized reports via Crystal Reports. Converted existing accounting data to Microsoft Dynamics GP. Created integrations to pull data from external sources into Microsoft Dynamics GP. Provided pre-sales demos of Microsoft Dynamics GP accounting software. Coordinated development team activities to meet objectives within time constraints. Wrote Microsoft SQL scripts to query and update database data

**Inetium, Incorporated, Software Solutions Consultant** 2004- 2006  
Provided client implementation, end-user training and support services on Microsoft Dynamics GP accounting software. Created customized financial statements via FRx Financial Reporting software. Created customized reports via Crystal Reports. Conducted business process consulting services to new clients

**Marco Business Products, Incorporated, Great Plains Consultant,** 1999- 2004  
Provided client support via telephone and email communications on Microsoft Dynamics GP software issues and general accounting procedural questions. Conducted end-user training on all Microsoft Dynamics GP software modules. Provided implementation services on Microsoft Dynamics GP software, including software installation, configuration, testing and on-site assistance. Created customized financial statements via FRx Financial Reporting software. Created customized reports via Crystal Reports. Tested the accuracy of data being passed into Microsoft Dynamics GP from a custom developed on-line ordering application to be deployed to clients

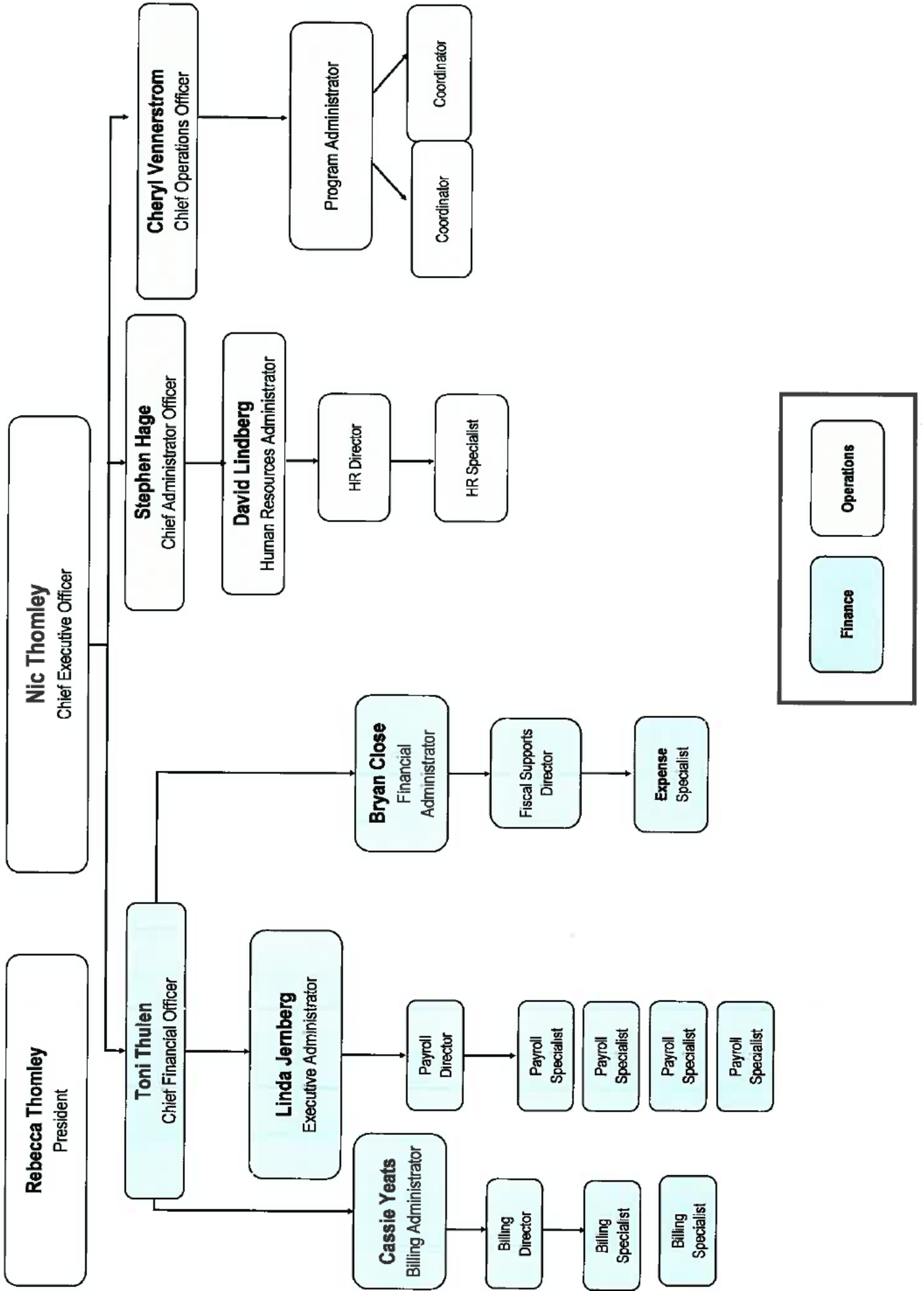
## **EDUCATION**

**St. Cloud State University, St. Cloud, MN**

- Bachelor of Science degree in Accounting with an emphasis in Accounting Information Systems
- Graduated Summa Cum Laude
- AACSB accredited university
- Enrolled in the Honors Program
- Over five years of foreign language education and experience speaking Spanish



# Morning Sun Financial Services Organization Chart—Vermont





## Department of Medicaid

John R. Kasich, Governor  
Barbara R. Sears, Director

September 1, 2017

### Letter of Recommendation for Morning Sun Financial Services

#### To Whom It May Concern:

My name is Jane Black and I am the Project Director for Ohio's Money Follows the Person Federal Grant program, doing business as "HOME Choice". Morning Sun Financial Services was awarded the Fiscal Management Agency contract to work with our program (housed in the Ohio Department of Medicaid) along with two other Ohio State Agencies programs in the spring of 2013.

I have directly, along with the HOME Choice team, been working with Morning Sun since they came on board to handle all of our provider payment requests and service claims that are submitted directly to Morning Sun for payment and processing. It was critical for our program to find a vendor that had the technical sophistication to manage our grant electronically and provide web portal access to staff and providers for review of live data/information. Morning Sun had to take over from our previous vendor, who did not have that sophistication, and were very patient and diligent with turning "chaos" into workable data for us.

It did not take long for Morning Sun to get up to speed with our business requirements. Initially we held meetings, then migrated to conference calls during the first year. Because of their efficiency, work ethic and "product", we touch based as necessary during the year. They are always quick to respond to all inquiries. Our providers are extremely pleased with the working relationship they provide and the timeliness of payments. We are in the process of extending their contract for another two years.

I have worked with numerous vendors/contractors in my twenty-five years in county/state government work and find the level of professionalism, customer service, ethical behavior, communicativeness and flexibility of Morning Sun and all of their staff to be exceptional. Morning Sun has been terrific to work with and we have told them so repeatedly. Ohio is very fortunate to have this agency working with us. I highly recommend them as a vendor for your program.

*Jane Black/CS*

Jane Black  
Project Director, Money Follows the Person/HOME Choice  
Ohio Department of Medicaid  
PO Box 182709 4<sup>th</sup> Floor  
50 W. Town Street  
Columbus, Ohio 43218  
614-752-3567

50 W. Town Street, Suite 400  
Columbus, Ohio 43215  
medicaid.ohio.gov

An Equal Opportunity Employer and Service Provider

August 28, 2017

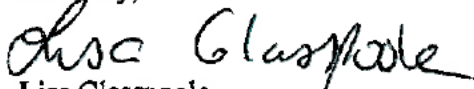
Re: Letter of reference for Orion ISO

Washington County has a contract with Orion to provide financial services to about 200 families using Consumer Directed Services in this County. Consumer Direct Services in Minnesota are service options available under medical assistance waivers or grants that give recipients flexibility and responsibility for directing their services and supports. This includes hiring and managing direct care staff. Consumers or their families must choose a Fiscal Support Entity such as Orion ISO to handle payroll responsibilities, reimburse approved goods and services, provide human resources support, bill the appropriate funding source, and report and monitor services.

Orion ISO has been a provider of Fiscal Support Services in Washington County since 2003. They are our largest provider for this service and have a good reputation with families and staff. Orion's staff has been professional and available when working with families and our County Case Managers. They provide reports and budgets in a timely manner and are knowledge able about the IRS rules including payroll and tax administration and insurance compliance.

I would recommend Orion ISO as a provider of Self Directed Services. You can contact me for further information or questions.

Sincerely,



Lisa Glasspoole  
Social Services Supervisor  
Washington County Community Services  
651 430-8349  
lisa.glasspoole@co.washington.mn.us

cc: Cheryl Vennerstrom

Service Center Cottage Grove  
13000 Ravine Parkway  
Cottage Grove, MN 55016  
Phone: 651-430-4158  
Fax: 651-430-4157

Service Center Forest Lake  
19856 Forest Road N  
Forest Lake, MN 55025  
Phone: 651-275-7260  
Fax: 651-275-7263

Government Center  
14849 62nd St N P.O. Box 30  
Stillwater, MN 55082-0030  
Phone: 651-430-6456  
Fax: 651-430-6605

Service Center Woodbury  
2150 Radio Drive  
Woodbury, MN 55125  
Phone: 651-275-8660  
Fax: 651-275-8662



**STATE OF TENNESSEE  
DEPARTMENT OF INTELLECTUAL AND DEVELOPMENTAL DISABILITIES  
CITIZENS PLAZA, NINTH FLOOR  
400 DEADERICK STREET  
NASHVILLE, TENNESSEE 37243**

August 24, 2017,

To Whom It May Concern:

My name is Shalita Earls and I am the Director of Person Centered Practice for the State of Tennessee's, Department of Intellectual and Developmental Disabilities. I directly monitored the self-direction portion of the Self-Determination waiver for over five years. It is with great enthusiasm and pleasure that I am writing this letter of recommendation on behalf of Morning Sun Financial Services of Tennessee.

I was impressed with Morning Sun's professionalism, responsiveness and compassion for every participant and there were over 500 participants. The entire company is genuinely customer focused. All of our participants were grateful to have a company that answered and returned every call promptly.

We used to have face to face meetings that would last an entire day; our meetings became briefer and stress-free. There were no glitches, less paper, and a more relaxed environment. This is all directly related to Morning Sun's efficiency.

Morning Sun made perfect scores on all of their quality performance reports. They exceeded our expectations. I'm delighted to recommend this organization to anyone in search of superlative financial administration and support brokerage firm.

Please feel free to contact me if you have any additional questions. You may reach me at (615) 253-5823.

Regards,

A handwritten signature in black ink, appearing to read "Shalita V. Earls", written over a horizontal line.

Shalita V. Earls

Director of Person Centered Practice



NORTH AMERICAN BANKING COMPANY

July 11, 2017

To Whom It May Concern:

RE: Reference letter/Morning Sun Financial Services/related entities

Ladies and Gentleman:

At the request of Morning Sun Financial Services I am writing to provide you with information about the banking relationship that these entities have with North American Banking Company.

Morning Sun Financial Services, LLC./related companies: have maintained their primary banking relationship with North American Banking Company since 2012. The depository relationship includes over 45 accounts that have a combined average collected balance in the high-6 figure range. All accounts have been handled satisfactory with no NSF's. The combined related companies have a revolving line of credit with a maximum amount of \$9,000,000 and the line is secured.

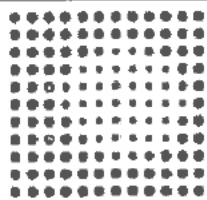
Please feel free to contact me at 651-714-6421 with any questions.

Sincerely,

Brad Benesh  
Vice President

ROSEVILLE ♦ MINNEAPOLIS ♦ HASTINGS ♦ WOODBURY

WWW.NABANKCO.COM



# Morning Sun Financial Services, LLC

9400 Golden Valley Road, Golden Valley, MN 55427

For questions, please contact Erin Huldeen

Phone: 763-450-5041 Fax: 763-450-5005 Email: ehuldeen@orionassoc.net

## July Monthly Spending Report

To: [Redacted]  
5206 South Harvard #205  
Tulsa, OK 74135

Sooner Care ID: 064784141  
Statement Date: 08/15/2017  
Program: Medically Fragile  
Case Manager: [Redacted]  
Plan Year: 04/01/2017 - 03/31/2018

### Section 1: Summary of Your Account Activity by Service Category

This spending Report summarizes your year-to-date activity and shows your current spending plan start and end dates, the number of months used and your approved services. You will then find your total authorized hours used to date and the amount remaining.

Services and Supports	Start Date	End Date	Total Budget Amount	Total Hours	% Used to Date	Average Hours Used Per Month	Total Hours Remaining Per Plan Year
Adv. Supportive Restorative	04/01/2017	07/31/2017	\$12,288.64	728.00	26.95%	50.44	526.25
Personal Care Assistance	04/01/2017	07/31/2017	\$38,321.92	2,444.00	26.29%	165.13	1,783.50
In Home Respite	04/01/2017	07/31/2017	\$12,230.40	780.00	14.44%	28.75	665.00

### Section 2: Self-Directed Goods and Services

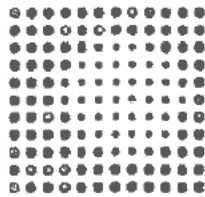
This section shows year-to-date spending from your optional expense account.

Services and Supports	Start Date	End Date	Total Budget Amount	Dollars Used This Month	Dollars Used Year to Date	% Used to Date	Dollars Remaining
\$—							

### Section 3: Detail of Your Hours Used to Date

This section shows your employee(s), the worked dates, the number of hours they have worked, their rate of pay and how much they earned for this report period.

Service Code	Service Date	Employee	Hours	Rate	Gross
Adv. Supportive Restorative	04/15/2017	[Redacted]	12.75	\$14.75	\$188.08
Adv. Supportive Restorative	04/30/2017	[Redacted]	11.75	\$14.75	\$173.33
Adv. Supportive Restorative	05/15/2017	[Redacted]	11.25	\$14.75	\$165.96
Adv. Supportive Restorative	05/31/2017	[Redacted]	8.25	\$14.75	\$121.70
Adv. Supportive Restorative	06/15/2017	[Redacted]	9.00	\$14.75	\$132.75
Adv. Supportive Restorative	06/30/2017	[Redacted]	6.75	\$14.75	\$99.57
<b>Total for [Redacted]:</b>			<b>59.75</b>		<b>\$881.39</b>
Adv. Supportive Restorative	05/15/2017	[Redacted]	0.75	\$14.75	\$11.06
Adv. Supportive Restorative	06/15/2017	[Redacted]	4.25	\$14.75	\$62.68
Adv. Supportive Restorative	06/30/2017	[Redacted]	2.25	\$14.75	\$33.19
<b>Total for [Redacted]:</b>			<b>7.25</b>		<b>\$106.93</b>
Adv. Supportive Restorative	06/30/2017	[Redacted]	5.50	\$15.21	\$83.65
Adv. Supportive Restorative	07/15/2017	[Redacted]	13.25	\$15.21	\$201.55



# Morning Sun Financial Services, LLC

9400 Golden Valley Road, Golden Valley, MN 55427

For questions, please contact Erin Huldeen

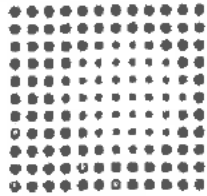
Phone: 763-450-5041 Fax: 763-450-5005 Email: ehuldeen@orionassoc.net

## July Monthly Spending Report

To: [Redacted]  
5206 South Harvard #205  
Tulsa, OK 74135

Sooner Care ID: 054784141  
Statement Date: 08/15/2017  
Program: Medically Fragile  
Case Manager: [Redacted]  
Plan Year: 04/01/2017 - 03/31/2018

Adv. Supportive Restorative	07/31/2017	Ryan Hurta	10.50	\$15.21	\$159.72
<b>Total for Ryan Hurta:</b>			<b>29.25</b>		<b>\$444.92</b>
Adv. Supportive Restorative	04/15/2017	[Redacted]	11.25	\$14.75	\$165.96
Adv. Supportive Restorative	04/30/2017	[Redacted]	10.00	\$14.75	\$147.52
Adv. Supportive Restorative	05/15/2017	[Redacted]	11.25	\$14.75	\$165.96
Adv. Supportive Restorative	05/31/2017	[Redacted]	11.50	\$14.75	\$169.84
Adv. Supportive Restorative	06/15/2017	[Redacted]	13.75	\$14.75	\$202.84
Adv. Supportive Restorative	06/30/2017	[Redacted]	8.75	\$14.75	\$129.08
Adv. Supportive Restorative	07/15/2017	[Redacted]	10.00	\$14.75	\$147.52
Adv. Supportive Restorative	07/31/2017	[Redacted]	10.00	\$14.75	\$147.52
<b>Total for [Redacted]:</b>			<b>86.50</b>		<b>\$1,276.04</b>
Adv. Supportive Restorative	04/15/2017	[Redacted]	0.75	\$14.75	\$11.06
Adv. Supportive Restorative	04/30/2017	[Redacted]	2.25	\$14.75	\$33.18
Adv. Supportive Restorative	05/15/2017	[Redacted]	2.25	\$14.75	\$33.18
Adv. Supportive Restorative	05/31/2017	[Redacted]	3.25	\$14.75	\$47.93
Adv. Supportive Restorative	06/15/2017	[Redacted]	2.25	\$14.75	\$33.18
Adv. Supportive Restorative	06/30/2017	[Redacted]	3.00	\$14.75	\$44.24
Adv. Supportive Restorative	07/31/2017	[Redacted]	2.25	\$14.75	\$33.18
<b>Total for [Redacted]:</b>			<b>16.00</b>		<b>\$236.95</b>
Adv. Supportive Restorative	07/31/2017	[Redacted]	3.00	\$15.21	\$45.64
<b>Total for [Redacted]:</b>			<b>3.00</b>		<b>\$45.64</b>
Adv. Supportive Restorative	04/15/2017	Payroll Taxes	---	\$-	\$40.17
Adv. Supportive Restorative	04/30/2017	Payroll Taxes	---	\$-	\$38.95
Adv. Supportive Restorative	05/15/2017	Payroll Taxes	---	\$-	\$40.54
Adv. Supportive Restorative	05/31/2017	Payroll Taxes	---	\$-	\$37.33
Adv. Supportive Restorative	06/15/2017	Payroll Taxes	---	\$-	\$42.88
Adv. Supportive Restorative	06/30/2017	Payroll Taxes	---	\$-	\$40.33
Adv. Supportive Restorative	07/15/2017	Payroll Taxes	---	\$-	\$36.38
Adv. Supportive Restorative	07/31/2017	Payroll Taxes	---	\$-	\$42.46
<b>Total for Payroll Taxes:</b>			<b>---</b>		<b>\$320.84</b>
Personal Care Assistance	04/15/2017	[Redacted]	53.75	\$13.70	\$736.40
Personal Care Assistance	04/30/2017	[Redacted]	42.25	\$13.70	\$578.84
Personal Care Assistance	05/15/2017	[Redacted]	32.25	\$13.70	\$441.84
Personal Care Assistance	05/31/2017	[Redacted]	23.75	\$13.70	\$325.39
Personal Care Assistance	06/15/2017	[Redacted]	19.50	\$13.70	\$267.16
Personal Care Assistance	06/30/2017	[Redacted]	10.75	\$13.70	\$147.28
<b>Total for [Redacted]:</b>			<b>182.25</b>		<b>\$2,496.91</b>
Personal Care Assistance	05/15/2017	[Redacted]	1.00	\$13.70	\$13.70
Personal Care Assistance	06/15/2017	[Redacted]	5.25	\$13.70	\$71.95
Personal Care Assistance	06/30/2017	[Redacted]	4.25	\$13.70	\$58.23
<b>Total for [Redacted]:</b>			<b>10.50</b>		<b>\$143.88</b>



# Morning Sun Financial Services, LLC

9400 Golden Valley Road, Golden Valley, MN 55427

For questions, please contact Erin Huldeen

Phone: 763-450-5041 Fax: 763-450-5005 Email: ehuldeen@orlonessoc.net

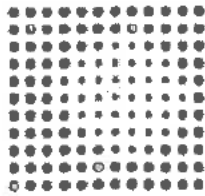
## July Monthly Spending Report

To: [Redacted]  
5206 South Harvard #205  
Tulsa, OK 74135

Sooner Care ID: 054784141  
Statement Date: 08/15/2017  
Program: Medically Fragile  
Case Manager: [Redacted]  
Plan Year: 04/01/2017 - 03/31/2018

Personal Care Assistance	06/30/2017	[Redacted]	16.75	\$14.13	\$236.69
Personal Care Assistance	07/15/2017	[Redacted]	35.50	\$14.13	\$501.65
Personal Care Assistance	07/31/2017	[Redacted]	32.25	\$14.13	\$455.71
<b>Total for [Redacted]:</b>			<b>84.50</b>		<b>\$1,194.05</b>
Personal Care Assistance	04/15/2017	[Redacted]	52.00	\$13.70	\$712.43
Personal Care Assistance	04/30/2017	[Redacted]	45.00	\$13.70	\$618.52
Personal Care Assistance	05/15/2017	[Redacted]	55.00	\$13.70	\$753.52
Personal Care Assistance	05/31/2017	[Redacted]	48.50	\$13.70	\$664.47
Personal Care Assistance	06/15/2017	[Redacted]	61.50	\$13.70	\$842.58
Personal Care Assistance	06/30/2017	[Redacted]	29.75	\$13.70	\$407.59
Personal Care Assistance	07/15/2017	[Redacted]	36.50	\$13.70	\$500.08
Personal Care Assistance	07/31/2017	[Redacted]	29.50	\$13.70	\$404.18
<b>Total for [Redacted]:</b>			<b>357.75</b>		<b>\$4,901.37</b>
Personal Care Assistance	04/15/2017	[Redacted]	1.25	\$13.70	\$17.13
Personal Care Assistance	04/30/2017	[Redacted]	3.50	\$13.70	\$47.96
Personal Care Assistance	05/15/2017	[Redacted]	2.25	\$13.71	\$30.84
Personal Care Assistance	05/31/2017	[Redacted]	4.00	\$13.70	\$54.81
Personal Care Assistance	06/15/2017	[Redacted]	2.75	\$13.71	\$37.69
Personal Care Assistance	06/30/2017	[Redacted]	4.25	\$13.70	\$58.24
Personal Care Assistance	07/31/2017	[Redacted]	2.25	\$13.71	\$30.84
<b>Total for [Redacted]:</b>			<b>20.25</b>		<b>\$277.51</b>
Personal Care Assistance	07/31/2017	[Redacted]	5.25	\$14.13	\$74.18
<b>Total for [Redacted]:</b>			<b>5.25</b>		<b>\$74.18</b>
Personal Care Assistance	04/15/2017	Payroll Taxes	---	\$-	\$161.10
Personal Care Assistance	04/30/2017	Payroll Taxes	---	\$-	\$136.66
Personal Care Assistance	05/15/2017	Payroll Taxes	---	\$-	\$135.25
Personal Care Assistance	05/31/2017	Payroll Taxes	---	\$-	\$114.81
Personal Care Assistance	06/15/2017	Payroll Taxes	---	\$-	\$128.51
Personal Care Assistance	06/30/2017	Payroll Taxes	---	\$-	\$95.33
Personal Care Assistance	07/15/2017	Payroll Taxes	---	\$-	\$110.08
Personal Care Assistance	07/31/2017	Payroll Taxes	---	\$-	\$106.04
<b>Total for Payroll Taxes:</b>			<b>---</b>		<b>\$987.78</b>
In Home Respite	05/15/2017	[Redacted]	20.00	\$13.70	\$274.00
In Home Respite	05/31/2017	[Redacted]	14.50	\$13.70	\$198.65
In Home Respite	06/15/2017	[Redacted]	11.00	\$13.70	\$150.70
In Home Respite	06/30/2017	[Redacted]	3.00	\$13.70	\$41.10
<b>Total for [Redacted]:</b>			<b>48.50</b>		<b>\$664.45</b>
In Home Respite	06/30/2017	[Redacted]	3.00	\$13.70	\$41.10
<b>Total for [Redacted]:</b>			<b>3.00</b>		<b>\$41.10</b>
In Home Respite	06/30/2017	[Redacted]	9.00	\$14.13	\$127.17
In Home Respite	07/15/2017	[Redacted]	15.00	\$14.13	\$211.95





# Morning Sun Financial Services, LLC

9400 Golden Valley Road, Golden Valley, MN 55427

For questions, please contact Erin Huldeen

Phone: 763-450-5041 Fax: 763-450-5005 Email: ehuldeen@orionassoc.net

## July Monthly Spending Report

To: [REDACTED]  
5208 South Harvard #205  
Tulsa, OK 74135

Sooner Care ID: 054784141  
Statement Date: 08/15/2017  
Program: Medically Fragile  
Case Manager: [REDACTED]  
Plan Year: 04/01/2017 - 03/31/2018

In Home Respite	07/31/2017	[REDACTED]	16.25	\$14.13	\$229.81
<b>Total for [REDACTED]</b>			<b>40.25</b>		<b>\$568.73</b>
In Home Respite	06/30/2017	[REDACTED]	12.00	\$13.70	\$164.40
In Home Respite	07/31/2017	[REDACTED]	8.25	\$13.70	\$113.03
<b>Total for Ryan Jones?</b>			<b>20.25</b>		<b>\$277.43</b>
In Home Respite	07/31/2017	[REDACTED]	3.00	\$14.13	\$42.39
<b>Total for [REDACTED]</b>			<b>3.00</b>		<b>\$42.39</b>
In Home Respite	05/15/2017	Payroll Taxes	---	\$-	\$30.13
In Home Respite	05/31/2017	Payroll Taxes	---	\$-	\$21.84
In Home Respite	06/15/2017	Payroll Taxes	---	\$-	\$16.57
In Home Respite	06/30/2017	Payroll Taxes	---	\$-	\$37.95
In Home Respite	07/15/2017	Payroll Taxes	---	\$-	\$23.30
In Home Respite	07/31/2017	Payroll Taxes	---	\$-	\$42.32
<b>Total for Payroll Taxes:</b>			<b>---</b>		<b>\$172.11</b>

# MORNING SUN

## Fiscal Administration and Supports Brokerage

July 31, 2017

### Call Center Statistics

Total calls received	608
Total calls answered	530
Voicemails received	78
Average talk time	8:39
Voicemails returned	70

Percentage answered/received	87%
Percentage of voicemails returned	100%

### Regional Supports and Referral Report

Region	Total Supported	Active (SB)	Active (FA)	New Referrals
East	200	195	195	1
Middle	234	223	223	2
West	155	149	149	1
<b>TOTAL</b>	<b>589</b>	<b>567</b>	<b>567</b>	<b>4</b>

### Payroll Issues Report

Participant	Staff	Issue	Region
		Discrepancy in Out of State allotment	M
		Decrease in PA hours with respite	W
		Emergency Respite request	M
		Discrepancy in August Respite	M
		Discrepancy in Calendar & Cost Plan	M
		Discrepancy in July hrs/units calculation	M

<b>Morning Sun Financial Services of Ohio</b>									
<b>Enrollments in Process</b>									
<b>OVERALL STATUS</b>	<b>GTG Date</b>	<b>Consumer Name</b>	<b>PAA</b>	<b>Employer Packet Status</b>	<b>Budget Received</b>	<b>Employee Name</b>	<b>Employee Packet Status</b>	<b>Date Received</b>	<b>Comments</b>
Incomplete	N/A		10A	Complete	Yes		Incomplete	5/30/2017	
Incomplete	N/A		10A	Complete	Yes		Complete	6/6/2017	
Incomplete	N/A		10B	Complete	Yes		Complete	6/29/2017	
Incomplete	N/A		10A	Complete	Yes		Incomplete	6/29/2017	
Incomplete	N/A		3	Incomplete	No		Incomplete	6/29/2017	
Incomplete	N/A		4	Incomplete	Yes		Incomplete	6/30/2017	
Incomplete	N/A		7	Complete	Yes		Incomplete	7/7/2017	
Incomplete	N/A		10B	Incomplete	No		Complete	7/13/2017	
Incomplete	N/A		1	Incomplete	No		Complete	7/19/2017	
Incomplete	N/A		4	Complete	Yes		Complete	7/21/2017	
Incomplete	N/A		9	Complete	Yes		Incomplete	7/24/2017	
Incomplete	N/A		10A	Complete	Yes		Incomplete	7/24/2017	
Incomplete	N/A		2	Complete	Yes		Incomplete	7/24/2017	
Incomplete	N/A		6	Incomplete	Yes		Incomplete	7/26/2017	
Incomplete	N/A		7	Complete	Yes		Incomplete	7/26/2017	
Incomplete	N/A		11	Incomplete	No		Incomplete	7/27/2017	
Incomplete	N/A		7	Complete	Yes		Incomplete	7/27/2017	
Incomplete	N/A		6	Complete	Yes		Incomplete	7/28/2017	
Incomplete	N/A		7	Complete	Yes		Incomplete	7/29/2017	
Incomplete	N/A		5	Incomplete	Yes		Incomplete	7/31/2017	





Morning Sun Financial Services of Colorado  
 Quarterly Demographic Report  
 For Second Quarter Ending 06/30/2017

New Clients:	New Clients:			Withdrawn Clients:			Deceased Clients:		
	April	May	June	April	May	June	April	May	June
0	0	0	0	0	0	0	0	0	0
	<u>2nd Quarter</u>			<u>2nd Quarter</u>			<u>2nd Quarter</u>		
	0	0	0	0	0	0	0	0	0

Avg. # of Attendants per Client	# Attendants who were relatives of Client	# Attendants who were spouses of Client	# Attendants terminated	# Nursing Background Checks	# CBI Background Checks	# Complaints and Grievances

# of Active Authorized Reps  
1

Names of Authorized Reps serving more than one client (in ascending order by the number of clients served):

**Fiscal Employer Agent Model: STATE**

New Clients:	New Clients:			Withdrawn Clients:			Deceased Clients:		
	April	May	June	April	May	June	April	May	June
0	0	0	0	0	0	0	0	0	0
	<u>2nd Quarter</u>			<u>2nd Quarter</u>			<u>2nd Quarter</u>		
	0	0	0	0	0	0	0	0	0

**Morning Sun Financial Services of Colorado  
 Quarterly Demographic Report  
 For Second Quarter Ending 06/30/2017**

Avg. # of Attendants per Client 0.05	# Attendants who were relatives of Client 4	Attendants who were not relatives of Client 0	# Attendants who were spouses of Client 7	# Attendants Terminated 0	# Nurelmg Background Checks 126	# CBI Background Checks 126	# Complaints and Grievances 0
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# of Active  
Authorized  
Reps  
1

Names of Authorized Reps serving more than one client (in ascending order by the number of clients served):

Morning Sun Financial Services of Colorado  
 Quarterly Aggregate Expenditure Report  
 For Second Quarter Ending 06/30/2017

Fiscal Employer Agent Model: BI		Quarter Total		Quarter		Quarter		Unspent	
of All		Spending:		Spending:		FMS Fees		YTD	
# Clients	Allocations	Personal Care	Homemaker	Health Maintenance	Paid	Allocations	Allocations	YTD	Allocations
10	\$144,206.76	\$22,146.43	\$15,998.63	\$60,487.06	\$2,683.46	\$45,574.64	-\$108,547.88		
# Attendants Employed	Average Hourly Wage	Highest Hourly Wage	Lowest Hourly Wage	Total Gross Wages All Attendants	Total Hours Billed All Attendants	Total Taxes Withheld All Attendants			
30	\$19.50	\$390.00	\$6.88	\$98,632.12	5,058.20	\$9,126.65			

Fiscal Employer Agent Model: CMHS		Quarter Total		Quarter		Quarter		Unspent	
of All		Spending:		Spending:		FMS Fees		YTD	
# Clients	Allocations	Personal Care	Homemaker	Health Maintenance	Paid	Allocations	Allocations	YTD	Allocations
10	\$47,488.42	\$23,266.43	\$20,200.05	\$1,830.50	\$2,580.25	\$2,181.44	-\$17,210.71		
# Attendants Employed	Average Hourly Wage	Highest Hourly Wage	Lowest Hourly Wage	Total Gross Wages All Attendants	Total Hours Billed All Attendants	Total Taxes Withheld All Attendants			
14	\$18.63	\$422.48	\$10.75	\$45,296.98	2,431.00	\$4,787.45			

Fiscal Employer Agent Model: EBD		Quarter Total		Quarter		Quarter		Unspent	
of All		Spending:		Spending:		FMS Fees		YTD	
# Clients	Allocations	Personal Care	Homemaker	Health Maintenance	Paid	Allocations	Allocations	YTD	Allocations
209	\$1,837,315.63	\$627,485.57	\$385,738.72	\$337,395.19	\$60,997.11	\$486,696.15	-\$886,592.63		
# Attendants Employed	Average Hourly Wage	Highest Hourly Wage	Lowest Hourly Wage	Total Gross Wages All Attendants	Total Hours Billed All Attendants	Total Taxes Withheld All Attendants			
367	\$16.19	\$393.00	\$5.05	\$1,350,620.48	83,399.75	\$132,344.90			

Fiscal Employer Agent Model: SCI		Quarter Total		Quarter		Quarter		Unspent	
of All		Spending:		Spending:		FMS Fees		YTD	
# Clients	Allocations	Personal Care	Homemaker	Health Maintenance	Paid	Allocations	Allocations	YTD	Allocations
1	\$28,528.84	\$10,926.21	\$7,349.70	\$1,495.00	\$309.63	\$8,768.93	-\$26,072.02		
# Attendants Employed	Average Hourly Wage	Highest Hourly Wage	Lowest Hourly Wage	Total Gross Wages All Attendants	Total Hours Billed All Attendants	Total Taxes Withheld All Attendants			
5	\$12.72	\$110.00	\$6.88	\$19,759.91	1,553.00	\$2,134.16			



Morning Sun Financial Services of Colorado  
 Quarterly Aggregate Expenditure Report  
 For Second Quarter Ending 06/30/2017



Fiscal Employer Agent Model: STATE

<u># Clients</u>	1	<u>Quarter Total of All Allocations</u>	\$29,698.40	<u>Quarter Spending: Personal Care</u>	\$0.00	<u>Quarter Spending: Homeemaker</u>	\$0.00	<u>Quarter Spending: Health Maintenance</u>	\$23,953.00	<u>Quarter FMS Fees Paid</u>	\$309.63	<u>Unspent Quarterly Allocations</u>	\$5,743.40	<u>Unspent YTD Allocations</u>	\$10,835.30
<u># Attendants Employed</u>	8	<u>Average Hourly Wage</u>	\$27.93	<u>Highest Hourly Wage</u>	\$453.25	<u>Lowest Hourly Wage</u>	\$20.00	<u>Total Gross Wages All Attendants</u>	\$23,953.00	<u>Total Hours Billed All Attendants</u>	857.50	<u>Total Taxes Withheld All Attendants</u>	\$3,307.12		

**CERTIFICATE OF COMPLIANCE**

**For a bid to be considered valid, this form must be completed in its entirety, executed by a duly authorized representative of the bidder, and submitted as part of the response to the proposal.**

- A. **NON COLLUSION:** Bidder hereby certifies that the prices quoted have been arrived at without collusion and that no prior information concerning these prices has been received from or given to a competitive company. If there is sufficient evidence to warrant investigation of the bid/contract process by the Office of the Attorney General, bidder understands that this paragraph might be used as a basis for litigation.
- B. **CONTRACT TERMS:** Bidder hereby acknowledges that is has read, understands and agrees to the terms of this RFP, including Attachment C: Standard State Contract Provisions, and any other contract attachments included with this RFP.
- C. **FORM OF PAYMENT:** Does Bidder accept the Visa Purchasing Card as a form of payment?  
 X Yes \_\_\_ No
- D. **WORKER CLASSIFICATION COMPLIANCE REQUIREMENT:** In accordance with Section 32 of The Vermont Recovery and Reinvestment Act of 2009 (Act No. 54), the following provisions and requirements apply to Bidder when the amount of its bid exceeds \$250,000.00.

**Self-Reporting.** Bidder hereby self-reports the following information relating to past violations, convictions, suspensions, and any other information related to past performance relative to coding and classification of workers, that occurred in the previous 12 months.

Summary of Detailed Information	Date of Notification	Outcome
N/A		

**Subcontractor Reporting.** Bidder hereby acknowledges and agrees that if it is a successful bidder, prior to execution of any contract resulting from this RFP, Bidder will provide to the State a list of all proposed subcontractors and subcontractors' subcontractors, together with the identity of those subcontractors' workers compensation insurance providers, and additional required or requested information, as applicable, in accordance with Section 32 of The Vermont Recovery and Reinvestment Act of 2009 (Act No. 54), and Bidder will provide any update of such list to the State as additional subcontractors are hired. Bidder further acknowledges and agrees that the failure to submit subcontractor reporting in accordance with Section 32 of The Vermont Recovery and Reinvestment Act of 2009 (Act No. 54) will constitute non-compliance and may result in cancellation of contract and/or restriction from bidding on future state contracts.

**E. Executive Order 05 – 16: Climate Change Considerations in State Procurements Certification**

**Bidder certifies to the following (Bidder may attach any desired explanation or substantiation. Please also note that Bidder may be asked to provide documentation for any applicable claims):**

1. Bidder owns, leases or utilizes, for business purposes, space that has received:
- Energy Star® Certification
  - LEED®, Green Globes®, or Living Buildings Challenge™ Certification
  - Other internationally recognized building certification:

- 
2. Bidder has received incentives or rebates from an Energy Efficiency Utility or Energy Efficiency Program in the last five years for energy efficient improvements made at bidder's place of business. Please explain:

- 
3. Please Check all that apply:
- Bidder can claim on-site renewable power or anaerobic-digester power ("cow-power"). Or bidder consumes renewable electricity through voluntary purchase or offset, provided no such claimed power can be double-claimed by another party.
  - Bidder uses renewable biomass or bio-fuel for the purposes of thermal (heat) energy at its place of business.
  - Bidder's heating system has modern, high-efficiency units (boilers, furnaces, stoves, etc.), having reduced emissions of particulate matter and other air pollutants.
  - Bidder tracks its energy consumption and harmful greenhouse gas emissions. What tool is used to do this? \_\_\_\_\_
  - Bidder promotes the use of plug-in electric vehicles by providing electric vehicle charging, electric fleet vehicles, preferred parking, designated parking, purchase or lease incentives, etc..
  - Bidder offers employees an option for a fossil fuel divestment retirement account.
  - Bidder offers products or services that reduce waste, conserve water, or promote energy efficiency and conservation. Please explain:

- 
- 
4. Please list any additional practices that promote clean energy and take action to address climate change:
- 
- 
-



**WORKER CLASSIFICATION COMPLIANCE REQUIREMENT**

**Subcontractor Reporting Form**

**This form must be completed in its entirety and submitted prior to contract execution and updated as necessary and provided to the State as additional subcontractors are hired.**

The Department of Buildings and General Services in accordance with Act 54, Section 32 of the Acts of 2009 and for total project costs exceeding \$250,000.00 requires bidders to comply with the following provisions and requirements.

Contractor is required to provide a list of subcontractors on the job along with lists of subcontractor's subcontractors and by whom those subcontractors are insured of workers. Include additional pages if necessary. This is not a requirement for subcontractor's providing supplies only and no labor to the overall contract or project.

Subcontractor	Insured By	Subcontractor's Sub	Insured By
<u>Equity Business Solutions</u>			

Date: 9/2/2017

Name of Company: Morning Sun Financial Services

Contact Name: Cheryl Vennerstrom

Address: 9400 Golden Valley Road

Title: Chief Operation Officer

Golden Valley, MN 55427

Phone Number: 612-239-3768

E-mail: cherylv@orionassoc.net

Fax Number: 763-450-5005

By: 

Name: Toni M. Thulen, CFO

Failure to adhere to Act 54, Section 32 of the Acts of 2009 and submit Subcontractor Reporting: Worker Classification Compliance Requirement will constitute non-compliance and may result in cancellation of contract and/or forfeiture of future bidding privileges until resolved.

Send Completed Form to: Office of Purchasing & Contracting  
109 State Street  
Montpelier, VT 05609-3001  
Attention: Contract Administration



# MORNING SUN

9400 Golden Valley Road, Golden Valley, Minnesota 55427

[morningsunfs.com](http://morningsunfs.com) | 763-450-5000

## **Cost Proposal for Fiscal/Employer Agent**

<b>\$115.00</b>	<b>Per Member Per Month</b>
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