

JESSICA HUEBNER

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SUMMARY

Jessica Huebner specializes in providing dispute resolution, compliance, forensic accounting and investigation services to healthcare organizations and their legal counsel. Ms. Huebner's experience spans a variety of payers, providers and other healthcare entities, including managed care organizations, health plans, hospitals, physicians, ambulatory surgery centers and medical device manufacturers.

PROFESSIONAL EXPERIENCE

Litigation and Dispute Matters

- Litigation support services have included detailed review and analysis of financial and operational records, analysis of billing and claims data, quantification of damages, fact pattern development, identification of preferential transfers and fraudulent conveyances, evaluation of potential claims and determination of possible defenses to claims, assistance with discovery and written reports. Specific project examples are described below.

Health Plan Out-of-Network Dispute

- Retained as the non-testifying expert in a dispute between a medical group and health plan where the medical group alleged that the health plan accessed and appropriated provider network administrator discounts by contracting with the specific networks and using their provider discounts when the medical group should have been reimbursed at out-of-network rates. Key engagement activities included: reviewing network administrator contracts, analyzing claims data and explanation of remittances, and reading of deposition transcripts.

Medicare Advantage Organization Dissolution Causation

- Led a team and assisted the testifying expert to provide industry expertise and assess causation of a managed care organization dissolved by a receiver. Key engagement activities included: reviewing contracts between the plan and its MSOs, analyzing bid submission data and MMR data, providing industry expertise, analyzing financial performance, and reading of deposition transcripts.

Health Plan / Medical Supply Provider Contract Renegotiation Dispute

- Provided healthcare industry and financial expertise in a dispute between a health plan and one of its contracted medical supply providers regarding contract renegotiation dispute. Key engagement activities included: analyzing financial records, claims data and supply price lists, rebutting opposing party proposed damages and reading depositions.

White Collar Civil and Criminal Litigation of Health Plan Executives

- Provided managed care industry and financial expertise to defense counsel in response to Medicaid managed care fraud and false statement charges. Key engagement activities included: analyzing data supporting annual medical loss ratio submissions, analyzing encounter data, analyzing actuarial reserves and loss accruals, performing industry and accounting related research, and reading of depositions, correspondence, presentations and additional files to assist counsel with identifying case facts and industry standards.

Physician Hospital Organization / Physician Separation Dispute

- Managed a team and assisted the testifying expert by providing litigation support and forensic accounting services in a dispute between physicians and jointly named physician hospital organization and medical center regarding alleged breach of contract, intentional business interference and violations of consumer fraud and deceptive business practices act. Key engagement activities included: analyzing physician financial records, physician compensation, medical center billing and collections data, reviewing contracts, and conducting industry research.

Long-Term Care Pharmacy Purchase Price Dispute

- Assisted in an engagement for an independent long-term care pharmacy in a legal dispute it had with its purchaser over the final determination of the purchase price that was based on the pharmacy's net earnings in the first two years after purchase. Engagement activities included assisting the pharmacy client with assessing its position in the dispute and preparing information relevant to that position to be provided to an independent third party mediator. The key issue in the dispute regarded the price at which the pharmacy could obtain generic pharmaceuticals and the impact those prices had on its net earnings.

Employee / HMO Employer Breach of Contract Dispute

- Assisted an expert witness and counsel refute allegations of accounting, financial reporting and employee misconduct made of a former Chief Financial Officer of a subsidiary Medicare HMO by the parent company, a health insurance organization. Key responsibilities included: analyzing financial projections, quarterly financial figures and specific significant transactions, assisting in preparation and drafting the expert report reading of email correspondence and attached files, and developing a timeline of events.

Hospital Class Action Litigation

- Assisted an expert witness and counsel for defendant hospital and medical group in which the class alleged that the out-of-network hospital based physician group overbilled patients and the in-network work hospital contributed to the deceptive business practice. Key engagement activities included: reading depositions to identify inconsistencies (individualized class attributes and merit defects), case facts, industry standards and assist expert with preparation of written report and deposition.

Employer/Investment Company Misappropriation of Funds Receivership

- Co-managed a team and provided litigation support services for a court-appointed Receiver and counsel in a receivership engagement involving a company owner who misappropriated investor funds. Key responsibilities included: assisting counsel secure company documents and computer equipment during the initial on-site raid after the Receiver's appointment, analyzing disbursements to select individuals and companies, analyzing investments made into the company by external investors, preparing affidavit(s), related exhibits, and subpoena request lists, conducting interviews of company personnel, reconciling the escrow account a company subsidiary, and calculating payroll, payroll taxes and tax deposits in order for the Receiver to make the necessary payments.

Regulatory Compliance, Forensic Accounting and Investigation Matters

- Compliance, forensic accounting and investigative services have included regulatory compliance matters, investigations into alleged accounting irregularities, fraud and embezzlement and "whistle-blower" allegations and valuation services. These services included conducting interviews of personnel, development of compliance and provider audit programs, perform audit of compliance with regulatory requirements, detailed review company's infrastructure, analysis of financial records and transactions, reconstruction of financial information, analysis of impact on financial statements, identification and quantification of preferential transfers and fraudulent conveyances, and preparation of written report. Specific project examples are described below.

Health Plan Internal Assessment and Regulatory Compliance

- Retained to assist a health plan develop and perform internal assessments of the plan's in-house Medicare Advantage chart review program and Medicare risk adjustment data submissions as well as provide industry expertise and guidance to develop a provider auditing program. Key engagement activities included: developing and executing claims, risk adjustment payment system and chart review data analyses, fact pattern development, assisting with the design of chart review sample methodology and related testing, reviewing medical record documentation compared to the clinical and coding determinations assigned and performing data analytics and developing approaches leading to the development of a provider auditing program.

Delegated Entity Regulatory Compliance Auditing

- Led a team and assisted a Monitor appointed by a health plan's delegated entity develop and perform regulatory compliance audits to assess the delegated entity's compliance of claims processing and utilization management authorization requests processing with regulatory and contractual requirements. Key engagement activities included: understanding the delegated entity's claims and utilization management processing systems and processes, developing and executing claims and utilization management processing compliance auditing, analyzing key performance indicators, and generating monthly results reporting.

Provider Organization Regulatory Compliance Monitoring

- Led a team and assisted the Monitors appointed by the California Department of Health Care Services to review the provider organization's internal controls, assess compliance with regulations and DHCS and HRSA requirements, analyze historical and current financial operations and performance related to an investigation by the Department of Justice regarding potential overpayments of government funds. Key engagement activities included: understanding the provider organization's claims billing and collection practices, analyzing historical and current financial performance of the medical and dental clinics/locations, analyzing historical and current financial accounts (accounts receivable, accounts payable, cash payments and cash receipts), reviewing management compensation and comparing to market benchmarking compensation data, assessing related party transactions, and interviewing board members and the organization's executive team.

Hospital Network Joint Venture Valuations

- Assisted outside counsel in a review of external valuations in conjunction with hospital joint ventures. Key engagement activities included: analyzing historical and projected financial data, assessing reasonableness of valuation methods selected and concluding values determined by external valuation company(s), research industry and competitor data, perform valuation utilizing the income capitalization approaches, discounted future earnings, capitalization of earnings power, debt-free approaches, asset appraisal approach, comparative appraisal approach and adjusted net asset values.

Health Plan Investigation

- Assisted outside counsel in an internal investigation of alleged fraudulent conduct by employees of a Fortune 100 health plan. Key engagement activities included: designing and executing analyses of claims, enrollment, advances and loans, accounts payable and employee expense report data to develop fact patterns used by counsel to assess validity of allegations.

Acute Care Hospital Purchase Price Dispute

- Provided accounting and consulting services for a company that owns and operates Acute Care Hospitals in a purchase price dispute they have over their sale of hospital to an unrelated party. Key responsibilities included: analyzing working capital account balances in dispute, researching and evaluating the application of industry specific standards and regulations related to the matter, determining proper classification (long-term vs. short-term) of select sub-accounts, recalculating account balances in dispute, and assisting in drafting a conclusions report.

Government Entity Investigation

- Managed a government investigation initiated by the Secretary of the State of Florida in response to allegations of a former elected County official's mispending and misappropriation of federal grant funds awarded to the County official's office. Key responsibilities included: conducting interviews of personnel to gain knowledge of underlying situations and understanding processes and roles within the County office, analyzing and reconciling financial records and transactions to supporting documentation and records such as bank statements, general ledgers, vendor invoices, and purchase orders, quantifying and identifying instances in which the County disbursed grant related funds for services or goods that did not comply with grant provisions stated in the grant agreement, and assisting in the preparation of the results and findings report.

Commercial Investigation

- Worked as part of a team of 20+ colleagues to provide investigative services on a highly sensitive and complex financial intelligence/commercial investigation engagement. Key responsibilities included performing extensive research and analysis of: financial statements, individual and corporate filings, internal documents, individual and corporate relationships and identification of such, acquisitions and mergers, and financial transactions.

Engineering Company Employee Embezzlement Investigation

- Provided forensic accounting services for outside counsel and their client, a large engineering company, in connection with a multi-million dollar embezzlement investigation. Key responsibilities included: interviewing select company personnel as direct by counsel, identifying fictitious/ghost employees, proper employee termination dates and other unusual information retained in personnel records and files, and analyzing disbursements, vendor files and accounting records.

EDUCATION

MS, Management	University of Wisconsin - Milwaukee, 2002
BBA, Accounting	University of Wisconsin - Milwaukee, 2001

PRESENT EMPLOYMENT

Director, Berkeley Research Group, 2010 – present

PREVIOUS POSITIONS

Senior Associate, Deloitte Financial Advisory Services LLP, 2008 – 2009
Senior Associate, Grant Thornton LLP, 2003 - 2008

PROFESSIONAL LICENSES/CERTIFICATIONS

Certified in Financial Forensics (CFF)
Certified Fraud Examiner (CFE)
Certified Public Accountant (CPA), licensed by the State of Florida and State of Wisconsin
Certified Valuation Analyst (CVA)
Chartered Global Management Accountant (CGMA)

PROFESSIONAL AFFILIATIONS

American Bar Association, Health Law Section
American Health Lawyers Association
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners, National Chapter
Florida Institute of Certified Public Accountants
Highrise Networks
National Association of Certified Valuators and Analysts
Wisconsin Institute of Certified Public Accountants

COMMUNITY/CIVIC AFFILIATIONS

Tampa Connection, Alumni, Class of 2011-12