

JESSICA HUEBNER
BERKELEY RESEARCH GROUP, LLC
2502 N. Rocky Point Drive, Suite 695, Tampa, FL 33607

Direct: 813.964.3163
jhuebner@thinkbrg.com

SUMMARY

Jessica Huebner specializes in providing dispute resolution and forensic accounting and investigation services to healthcare organizations and their legal counsel. Her more than 10 years of experience span a variety of providers, payers and other healthcare entities, including hospitals, physicians, managed care organizations, health plans, 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, establishing fact pattern, 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.

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.

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.

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: reading of email correspondence and attached files; developing a timeline of events; analyzing financial projections, quarterly financial figures and specific significant transactions; and assisting in preparation and drafting the expert report.

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.

Forensic Accounting and Investigation Matters

- Forensic accounting and investigative services have included investigations into alleged accounting irregularities, fraud and embezzlement and “whistle-blower” allegations and valuation services. These services included conducting interviews of personnel, detailed review of 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.

Hospital Network Joint Venture Valuations

- Assisted outside counsel in a review of external and performance of 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 misspending 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 and computer forensic services for outside counsel and their client, a large engineering company, in connection with a multi-million dollar embezzlement that occurred at the company. Key forensic accounting responsibilities included: interviewing select company personnel as directed 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. Key computer forensic responsibilities included: acquiring, imaging and indexing a large quantity of hard drives; preserving the aforementioned evidence; analyzing evidence drives and email exchange folders; recovering passwords used to encrypt files as well as decrypting of said files; and performing key term searches on active and ambient data.

EDUCATION

M.S., Management	University of Wisconsin - Milwaukee, 2002
BBA, Accounting	University of Wisconsin - Milwaukee, 2001

PRESENT EMPLOYMENT

Associate 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 Institute of Certified Public Accountants
Association of Certified Fraud Examiners, National Chapter
Florida Institute of Certified Public Accountants
National Association of Certified Valuators and Analysts
Wisconsin Institute of Certified Public Accountants

COMMUNITY/CIVIC AFFILIATIONS

Leaders Friday Luncheon, Co-host
Tampa Connection, Alumni, Class of 2011–2012