

## 1. Certificate of Offeror and Statement of Understanding

# TXShare

## Your Public Sector Solutions Center

REQUEST FOR PROPOSALS

For

**9-1-1 Telecommunications Fee Audit and Compliance**

RFP # 2025-118

Sealed proposals will be accepted until 2:00 PM CT, **November 11, 2025**, and then publicly opened and read aloud thereafter.

Rolka Loube Saltzer Associates, LLC

Legal Name of Proposing Firm

James "Jim" Skjeveland

Contact Person for This Proposal

Director of Client Relations

Title

317-500-6200

Contact Person Telephone Number

jskjeveland@rolkaloube.com

Contact Person E-Mail Address

4050 Crums Mill Road, Suite 303

Street Address of Principal Place of Business

Harrisburg, PA

City/State

17112

Zip

4050 Crums Mill Road, Suite 303

Mailing Address of Principal Place of Business

Harrisburg, PA

City/State

17112

Zip

James "Jim" Skjeveland

Point of Contact for Contract Negotiations

Director of Client Relations

Title

317-500-6200

Point of Contact Telephone Number

jskjeveland@rolkaloube.com

Point of Contact Person E-Mail Address

Texas Secretary of State Filing No.: 806288899

Acknowledgment of Addenda (initial): #1 \_\_\_\_\_ #2 \_\_\_\_\_ #3 \_\_\_\_\_ #4 \_\_\_\_\_ #5 \_\_\_\_\_

**NOTE: Any confidential/proprietary information must be clearly labeled as "confidential/proprietary". All proposals are subject to the Texas Public Information Act.**

*Provide a concise statement demonstrating your understanding of the Scope of Work (Section 5.0).*

Rolka Loubé Saltzer Associates, LLC, doing business as Rolka Loubé LLC in Texas, understands the North Central Texas Council of Governments' (NCTCOG) objective to secure a scalable, TXShare-ready program that validates 9-1-1 fee remittances, recovers underpayments, and strengthens ongoing compliance for Participating Entities. Our approach applies independent, Generally Accepted Government Auditing Standards (GAGAS)-guided audit methods adapted to Texas statutes and carrier billing practices.

Rolka Loubé will remit the required 2.5% TXShare administrative fee on all sales under the contract awarded and will submit quarterly management reports to NCTCOG summarizing participant, pricing option, and total fees, with additional metrics by agreement. No warranty is included with the services proposed.



Proposal

***RFP # 2025-118 for 9-1-1 Telecommunications Fee  
Audit and Compliance***

*November 10, 2025*

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## 2. References & Client Feedback

*Include at least four (4) recent references for customers (preferably public agencies) for whom you have provided services similar to those requested in this solicitation within the last five (5) years. Please include the organization's name (if applicable), contact person, phone number, and email address for each reference. NCTCOG reserves the right to contact or visit any of the respondents' current and/or past customers to evaluate the level of performance and customer satisfaction.*

	Reference # 1
Company Name:	Pennsylvania Public Utility Commission (Pa. PUC)
Contact Name and Title:	Spencer Nahf, Supervisor, Telecom. Group, Bureau of Technical Utility Services
Contact Phone Number:	(717) 787-5164
Contact E-mail:	SNahf@pa.gov
Type of Service:	Program Administration, Carrier Reviews & Revenue Validation
	Reference # 2
Company Name:	Colorado Public Utility Commission
Contact Name and Title:	Daryl Branson, Telecom Programs Section Chief
Contact Phone Number:	303-894-2871
Contact E-mail:	Daryl.branson@state.co.us
Type of Service:	Telecom Fund Fiscal Administration
	Reference # 3
Company Name:	Federal Communications Commission (FCC)
Contact Name and Title:	Mark Stevens, Managing Director, OMD
Contact Phone Number:	202-418-0817
Contact E-mail:	Mark.Stevens@fcc.gov
Type of Service:	Fund Administration, User Registration, and Audit Responsibilities
	Reference # 4
Company Name:	Federal Communications Commission (FCC)
Contact Name and Title:	Nereyda Dunn, Contracting Officer, Office of Managing Director (OMD)
Contact Phone Number:	Temporarily Unavailable
Contact E-mail:	Nereyda.dunn@fcc.gov
Type of Service:	Fund Administration, User Registration, and Audit responsibilities

### **Reference 4**

Reference 4 is fulfilled by the Contracting Officer for Rolka Loube's work as the Administrator of the federal Telecommunications Relay Service (TRS) Fund. This reference would typically serve as the primary federal point of contact for contract performance, compliance, and audit coordination. However, due to the current federal government shutdown, this individual is temporarily out of the office and unavailable for direct verification at this time.

However, in the FCC's most recent Contractor Performance Assessment Reporting System (CPARS)<sup>1</sup> evaluation (2022-2023) of our administration of the federal TRS Fund, Rolka Loube received the highest possible rating in every evaluation area, including the following:

- Quality
- Schedule
- Cost Control
- Management
- Regulatory Compliance

The contracting officer who completed the CPARS also stated in the report: "Given what I know today about [Rolka Loube's] ability to perform in accordance with this contract or order's most significant requirements, I would recommend them for similar requirements in the future."

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<sup>1</sup> Disclaimer: This disclaimer is required by Contract No. 273FCC20F0166. The Federal Communications Commission (FCC) has not reviewed or approved any statement in this document for accuracy or validity. The FCC and its employees do not endorse goods or services provided by the Contractor or any other contractor.

## 3. Project-Related Experience and Qualifications

### a. Telecom Audit Experience

- *Describe your organization's experience conducting telecom audits and cost recovery.*
- *Include the number of years in business and specific examples of audit projects completed.*
- *Minimum requirement: 5 years of relevant experience or equivalent proven expertise in telecom auditing, cost recovery, or related financial compliance fields.*

Rolka Loube has extensive experience providing end-to-end audit, compliance, analytics, and program administration for complex telecommunications programs at the state and federal levels. We bring proven methods for document-driven desktop reviews, structured data requests, issue tracking, and formal reporting that directly apply to 9-1-1 fee validation and recovery.

Rolka Loube has administered the federal TRS Fund for the past 14 years, as well as the Pennsylvania Universal Service Fund (Pa. USF) and Colorado Telecommunications Funds (High-Cost and TRS, 9-1-1 and 9-8-8 surcharges) for the past 3 years.

We routinely engage in annual cost and certification performance audits of TRS providers in accordance with applicable FCC regulations and we have performed regular reported revenue reviews for ten contributing and ten *de minimis* (non-contributing) telecommunications carriers that operate within Pennsylvania and are subject to the Pa. USF mechanism regulatory requirements.

#### **TRS Provider Audits**

For TRS, our cost performance audits assess the accuracy and reasonableness of provider expenses by verifying cost-category assignment, separating compensable from non-compensable activity, allocating shared costs across affiliates and services, validating amounts to vendor invoices and contracts, and reconciling projections to actuals to detect expense overstatements or misallocations. Our certification audits confirm TRS provider compliance with reporting and performance standards, assess the implementation of applicable FCC enforcement consent decrees, and review controls for protecting personally identifiable information, with recent emphasis on complaint metrics and involuntary service interruptions.

#### **Pa. USF Carrier Reviews**

For the Pa. USF, our carrier compliance reviews verify intrastate end-user retail revenue reporting and contribution obligations for both contributors and *de minimis* carriers. Each annual cycle includes reviews of ten contributing and ten *de minimis* carriers. Reviews cover the previous year's calendar and are largely conducted as desktop engagements using comprehensive data requests and virtual meetings with carriers, as needed.

We examine and cross-reference revenue data filed with the Pa. PUC and the FCC. Our team evaluates the treatment of Voice over the Internet Protocol (VoIP) services, bundled offerings, and private line or special access services to ensure accuracy and consistency. We also reconcile revenue reporting across jurisdictions and compare current results with prior reviews to confirm completeness and compliance. Rolka Loube provides findings, observations, and recommendations in formal reports filed with the Pa. PUC, with support for remedial actions where applicable.

This experience administering and auditing state and federal telecommunications programs has provided us with a deep understanding of governing rules, operational requirements, and stakeholder needs.

## **Experienced Staff**

Rolka Loube has staff expertise and technical capabilities to perform Carrier Reviews as outlined in *Section 5: Specifications of this RFP*. With specialized knowledge of telecom billing, contracts, and jurisdictional classification, our auditors consistently deliver accurate findings, clear remediation plans, and measurable recovery results for comparable telecommunications programs. Key Rolka Loube personnel for this engagement are summarized below, highlighting their roles, certifications, and relevant expertise.

### **David Rolka**

#### ***President and CEO, Rolka Loube***

With over 30 years of experience, Mr. Rolka has a distinguished career in providing strategic and analytical consulting, administrative services, and regulatory guidance to public advocates, regulatory agencies, and other highly regulated industries. As Rolka Loube's President and CEO since 2007, he oversees the teams that administer complex contribution and disbursement programs, work that combines carrier revenue validation, eligibility controls, and large-scale audit analytics.

Previously, Mr. Rolka served as Chairman and Commissioner of the Pa. PUC, directing telecom regulatory policy, stakeholder engagement with the legislature and Governor's Office, and the management of a large, multidisciplinary agency. In prior consulting roles, he supported multiple state universal service funds (Arkansas, Maine, Vermont, District of Columbia) and federal high-cost support programs, giving him deep familiarity with the mechanics of carrier reporting, jurisdictional separations, and assessment methodologies that underpin 9-1-1 fee compliance.

#### ***Education & Certifications***

B.A. in Economic Geography, University of Pittsburgh

### **David Kennerly**

#### ***Director of Audits, Rolka Loube***

Mr. Kennerly brings more than a decade of experience leading financial, regulatory, and compliance audits across federal and state programs. As Director of Audits, he oversees all audit activities to ensure adherence to GAGAS and other federal frameworks such as FISMA, PIIA, and A-123. His background includes extensive work reconciling regulated revenues, testing internal controls, and validating cost allocations for utility and telecommunications programs. This experience translates seamlessly to the processes required to verify fee remittances, identify under-reporting, and support defensible recovery outcomes for NCTCOG and Participating Entities.

Before joining Rolka Loube, Mr. Kennerly served as an auditor for the Pa. PUC, where he led audits of surcharge revenues and utility filings to ensure compliance with state regulatory requirements. His work required reconstructing fee bases, reviewing rate filings, and confirming adherence to public-utility laws. His practical command of audit planning, variance analysis, and stakeholder communication ensures that each engagement is efficient, transparent, and fully documented.

#### ***Education & Certifications***

B.S. in Accounting, DePaul University

Certified Public Accountant

Certified Fraud Examiner

## **Labros E. Pilalis**

### ***Senior Auditor, Rolka Loube***

Mr. Pilalis brings nearly four decades of state-level telecommunications regulatory experience to 9-1-1 fee-audit and compliance work. Mr. Pilalis worked as a telecommunications analyst with the Offices of Commissioners and the Chairman of the Pa. PUC, and as a manager of a Pa. PUC technical staff bureau unit. Mr. Pilalis had extensive involvement with various telecommunications regulatory issues, case adjudications, and generic rulemakings such as the incentive regulation of telecommunications carriers in Pennsylvania, wholesale interconnection, reciprocal compensation, carrier access charges, the Pa. USF mechanism, and the Pa. PUC TRS Fund. Mr. Pilalis materially contributed to the Pa. PUC's participation in numerous proceedings before the FCC involving telecommunications regulation and broadband deployment matters.

At Rolka Loube, he has led audits identifying and disallowing non-compensable telecom expenses, improving cost accuracy and transparency. This expertise translates directly to validating carrier-reported 9-1-1 remittances, ensuring correct jurisdictional splits, and documenting findings that support timely recovery and long-term compliance improvements.

### ***Education & Certifications***

Doctor of Jurisprudence, Indiana University

Master of Public Affairs, Indiana University

B.A. in Physics, University of Nebraska

## **Danielle Hulock**

### ***Chief Financial Officer (CFO), Rolka Loube***

Ms. Hulock is a results-driven CFO with more than 15 years of fund administration and public-sector accounting experience. Since 2018 she has overseen Rolka Loube's corporate finance and the day-to-day financial operations of a large federal telecommunications fund, including billing and collections, distributions, month/quarter/year-end reporting, external and internal audits, and risk assessment. She led the transition of the federal TRS fund into the U.S. Treasury environment, implemented a secure online payments portal, and formalized segregation-of-duties and control documentation across accounting and operations. This work demonstrates her ability to stand up compliant financial processes at scale and keep them audit-ready

She has also worked alongside the State of Pennsylvania and Colorado to ensure that policies are being followed for the programs that Rolka Loube administers for these states. Her financial oversight has contributed to the fund's consistent superior Improper Payments Elimination and Recovery Improvement Act (IPERIA) (now the Payment Integrity Information Act (PIIA)) ratings and the seamless management of financial obligations.

### ***Education & Certifications***

B.S. in Accounting, Messiah College

Certified Public Accountant (CPA)

## b. Documented Client Savings

- Provide quantitative evidence of measurable savings achieved for clients.
- Include case studies or summaries showing:
  - Total savings recovered
  - Timeframe
  - Client type and scale

Our audits consistently produce measurable, defensible savings by identifying under-reported revenues, disallowed expenses, and process inefficiencies that directly translate into financial recovery and ongoing compliance improvements. Rolka Loube supports each finding with evidence, tied to regulatory guidance, and tracked through to resolution, providing both immediate and long-term value to our clients.

### State Program Impact: Pa. USF

As Administrator of the Pa. USF, Rolka Loube has completed three annual cycles of Pa. USF Carrier Reviews that focused on the accuracy of the reported intrastate retail revenues from telecommunications carriers that participate in the Pa. USF. These Carrier Reviews have encompassed both contributing and *de minimis* carriers that participate in the Pa. USF. The following examples illustrate how Rolka Loube’s review findings have translated into tangible recoveries confirmed by the Pa. PUC. Each engagement demonstrates our ability to reconcile reportable revenues, validate jurisdictional telecommunications service classifications and revenue separations, and convert revenue underreporting into confirmed contribution assessment payments while maintaining full transparency with regulators.

**Table 1 Pa. USF Recoveries**

Carrier	Year	Unreported Intrastate Revenue	Incremental Assessment	Pa. PUC Docket Number
AT&T	2021	\$4,088,722.75	\$103,476.68	Pa. PUC Docket No. M-2023-3037815 <sup>2</sup>
Granite Telecommunications	2021	\$531,028.71	\$13,439.18	Pa. PUC Docket No. M-2023-3037820 <sup>3</sup>
RCN Telecom of Philadelphia	2021	\$938,285.18	\$23,745.96	Pa. PUC Docket No. M-2023-3037825 <sup>4</sup>

<sup>2</sup> *In re AT&T Corporation (Company) – 2022 Pennsylvania Universal Service Fund Carrier Compliance Review Report*, Pa. PUC Docket No. M-2023-3037815, entered October 3, 2023, <https://www.puc.pa.gov/pdocs/1801018.pdf> .

<sup>3</sup> *Granite Telecommunications, LLC 2022 Pennsylvania Universal Service Fund Carrier Compliance Review Report*, Pa. PUC Docket No. M-2023-3037820, Order entered December 7, 2023, <https://www.puc.pa.gov/pdocs/1808111.pdf> .

<sup>4</sup> *In re RCN Telecom of Philadelphia (Company) - 2022 Pennsylvania Universal Service Fund Carrier Compliance Review Report*, Pa. PUC Docket No. M-2023-3037825, entered October 19, 2023, <https://www.puc.pa.gov/pdocs/1802368.pdf> .

Carrier	Year	Unreported Intrastate Revenue	Incremental Assessment	Pa. PUC Docket Number
Crown Castle Fiber	2022	\$465,281.12	\$12,505.63	Pa. PUC Docket No. M-2023-3044634 <sup>5</sup>
PAETEC Communications	2022	\$143,981.91	\$3,869.89	Pa. PUC Docket No. M-2023-3044645 <sup>6</sup>
Zayo Group	2022	\$121,611.01	\$3,268.61	Pa. PUC Docket No. M-2023-3044639 <sup>7</sup>
Frontier Communic. Commonwealth Tel. Co.	2023	\$520,816.77	\$14,910.58	Pa. PUC Docket No. M-2024-3052152 <sup>8</sup>
Time Warner Cable Info. Services (PA)	2023	\$495,917.94	\$14,197.74	Pa. PUC Docket No. M-2024-3052151 <sup>9</sup>

Additionally, in Pa. PUC Docket Nos. M-2023-3037828 and M-2023-3037829, the Commission issued an order on May 23, 2024<sup>10</sup>, affirming Rolka Loube’s findings and recommendations for Verizon Pennsylvania LLC and Verizon North LLC regarding non-reported 2021 intrastate retail VoIP revenues and the associated incremental Pa. USF contribution assessment payment obligations.

Across the full spectrum of the carrier reviews represented by the above-referenced sample, over the 2021–2023 review cycles, we identified no less than \$56.84M in unreported intrastate retail revenues and nearly \$1.45M in incremental contribution payment assessments, that have been confirmed by the Pa. PUC.

<sup>5</sup> *In re Crown Castle Fiber, LLC (Company) – 2023 Pennsylvania Universal Service Fund (PaUSF) Carrier Compliance Review Report*, Pa. PUC Docket No. M-2023-3044634, Secretarial Letter entered October 8, 2024, <https://www.puc.pa.gov/pcdocs/1852089.pdf> .

<sup>6</sup> *In re PAETEC Communications, LLC (Company) – 2023 Pennsylvania Universal Service Fund (Pa. USF) Carrier Compliance Review Report*, Pa. PUC Docket No. M-2023-3044645, Secretarial Letter entered October 9, 2024, <https://www.puc.pa.gov/pcdocs/1852156.pdf> .

<sup>7</sup> *In re Zayo Group, LLC – 2023 Pennsylvania Universal Service Fund (Pa. USF) Carrier Compliance Review Report*, Pa. PUC Docket No. M-2023-3044639, Secretarial Letter entered October 30, 2024, <https://www.puc.pa.gov/pcdocs/1854453.pdf> .

<sup>8</sup> *In re Commonwealth Telephone Company (Company) – 2024 Pennsylvania Universal Service Fund (PaUSF) Carrier Compliance Review Report*, Pa. PUC Docket No. M-2024-3052152, Secretarial Letter entered October 30, 2025, <https://www.puc.pa.gov/pcdocs/1900552.pdf> .

<sup>9</sup> *In re Time Warner Cable Information Services (PA) LLC (Company) - 2024 Pennsylvania Universal Service Fund (PaUSF) Carrier Compliance Review Report*, Pa. PUC Docket No. M-2024-3052151, Secretarial Letter entered October 30, 2025, <https://puc.pa.gov/pcdocs/1900662.pdf> .

<sup>10</sup> *Verizon Pennsylvania LLC 2022 Pennsylvania Universal Service Fund Carrier Compliance Review Report, et al.*, Pa. PUC Docket Nos. M-2023-3037828 and M-2023-3037829, Order entered May 23, 2024, <https://www.puc.pa.gov/pcdocs/1830578.pdf> .

## Federal Program Success: TRS Fund

Throughout Rolka Loube’s tenure as Administrator of the federal TRS Fund, we have safeguarded the fund by tightening controls and elevating analytic oversight. When Rolka Loube assumed administration responsibilities of the TRS program in 2011, the program was classified as “at-risk” for fraud, waste, and abuse by the Federal Office of Management and Budget (OMB). After twenty-six people working for TRS service providers were convicted of defrauding the program of millions of dollars, the FCC approved more stringent regulations and procedures. Rolka Loube addressed these risks through rigorous oversight, enhanced compliance measures, and proactive auditing. These efforts have since led to the program’s removal from the “at-risk” category.

To further minimize opportunities for improper payments, Rolka Loube designed and operates the TRS User Registration Database (URD) with identity and eligibility controls. After early audits identified high non-compliance in 2018, risk-coded registrations moved to 100% review, and process changes effective March 1, 2021, produced sustained adherence. Rolka Loube also expanded call-detail (CDR) analytics to enforce more than forty compensation criteria across millions of calls each month, withholding payments that failed eligibility checks and supporting Enforcement Bureau investigations when patterns suggest abuse. Complementing these measures, disciplined billing and collections have kept delinquent referrals to the U.S. Treasury consistently below one-half of one percent year over year. The result is a program with demonstrably lower risk and documented, repeatable outcomes that translate to measurable savings and reduced exposure.

## Return on Investment for NCTCOG and TXShare Members

Rolka Loube’s same proven methods that have led to strong recoveries and efficiencies for other programs apply directly to the 9-1-1 telecommunications fee audit program. Our combination of data-driven reconciliation, targeted analytics, and proactive carrier engagement provides a rapid path to quantifiable recoveries while improving long-term compliance. Participating Entities benefit not only from direct financial returns but also from sustainable process improvements that safeguard future remittance accuracy. In short, Rolka Loube’s audits deliver results that are immediate, measurable, and repeatable, ensuring we document every recovered dollar and every finding drives continued value.

## c. Telecom Billing and Contract Expertise

- *Demonstrate familiarity with a broad range of telecom billing platforms and contract structures.*
- *List platforms, carriers, or systems you’ve worked with.*
- *Describe how your team identifies billing errors or inefficiencies.*

Rolka Loube works at the intersection of telecom billing, contracts, and regulatory reporting. Through our state and federal engagements, we have developed a practical understanding of carrier invoices, and usage data flow into remittance and contribution calculations. Our work involves wireline, wireless, VoIP, private line and special access, and bundled service offerings. We routinely review the underlying contracts including master service agreements, pricing addenda, tariffs, and rate structures to confirm that billing terms are correctly applied to expense invoices and accurately reflected in rate calculations or reportable revenues.

We work comfortably with common carrier billing environments and data flows such as invoice/usage exports (CSV/XLSX), billing system summary reports, general-ledger and subledger extracts, mediation/rating outputs, contract repositories, and tariff libraries. To identify billing errors or inefficiencies, we normalize submissions to a standard template, reconcile totals to invoices and statutory filings, and run appropriate tests that commonly cause revenue

underreporting issues (intrastate vs. interstate jurisdictional separations, VoIP services, channel counts for specific telecommunications services, the role of bundled service packages, private line and special access treatment, exemptions, credits, and adjustments). We link representative charges back to contracts and price lists, sample invoices to verify quantities and fee applicability, and compare intrastate revenue reporting across jurisdictions. This approach applies directly to Texas 9-1-1 fee validation; it is designed to detect potential sources of underreporting, convert them into recoveries, and prevent repeat issues in subsequent cycles.

In the context of the Pa. USF Carrier Reviews, Rolka Loube interacts with multiple categories of telecommunications carriers that operate in Pennsylvania such as incumbent local exchange carrier telephone companies (ILECs), rural incumbent local exchange carriers (RLECs), competitive local exchange carriers (CLECs), competitive access providers (CAPs) and long-distance interexchange carriers (IXCs). We have conducted comprehensive Carrier Reviews for incumbent, competitive, and wholesale providers, and reconciled reported revenues with invoice samples and regulatory filings. These reviews require a detailed understanding of jurisdictional separations, the components of bundled-service packages, and the jurisdictional classification of mixed-use services. Our auditors cross-reference data filed with the Pa. PUC, FCC, and other state regulatory authorities to identify intrastate retail revenues that may have been excluded from reporting. This process routinely reveals revenue underreporting and contribution assessment underpayments that we quantify, document, and return to the funding mechanism through formal findings and recommendations and formal Pa. PUC follow-up rulings.

Our experience with the federal TRS Fund has further strengthened our command of complex telecom billing environments. At the federal level, we validate provider cost submissions and usage reports, verify rate structures, and use data-driven tools to detect anomalies or reporting errors for several service categories such as Video Relay Service (VRS), Internet Protocol Relay, and Internet Protocol Captioned Telephone Service. These same analytical techniques apply directly to 9-1-1 fee validation. By combining contract analysis, system-level data testing, and regulatory expertise, Rolka Loube ensures that every carrier's and vendor's 9-1-1 fee calculation and reporting, including those associated with prepaid wireless sales through in-state and out-of-state retailers, are transparent, defensible, and compliant with applicable statutory and regulatory requirements.

#### **d. Additional Capabilities**

- *Describe any additional relevant experience, tools, or services your organization has previously used or developed that demonstrate your ability to successfully meet the Scope of Work.*
- *Identify any subcontractors or third-party services used and explain their roles.*

Beyond core audit execution, Rolka Loube brings practical tools and services that accelerate delivery and sustain results across Participating Entities. We provide standardized data request templates and reconciliation workbooks that shorten intake and make carrier or other service vendor submissions consistent. A secure SFTP site streamlines document exchange, and a centralized help desk keeps questions, status, and evidence in one place. We also prepare ready-to-use correspondence packs, so findings move quickly from identification to resolution. For ongoing visibility, we furnish concise, executive-ready summaries and quarterly reports that track dollars recovered, time to resolution, exception aging, and recurring error types, making program performance easy to compare across entities.

As the prime contractor, Rolka Loube will augment our team with targeted public-sector audit expertise from our trusted subcontractor, Cherry Bekaert. The following section introduces Cherry Bekaert and explains how their Government & Public Sector practice augments our scalable staffing plan to deliver the highest level of performance and consistent, top-tier delivery.

## **Cherry Bekaert**

Cherry Bekaert is one of the largest public sector audit firms in the U.S. Cherry Bekaert's Government & Public Sector (GPS) team brings deep, first-hand experience serving state and local governments with compliance, performance, and IT-enabled audit services. They leverage direct knowledge of business processes, technology, regulations to validate telecom fee remittances and document defensible results for 9-1-1 programs.

Cherry Bekaert's practice includes more than 200 professionals dedicated to delivering targeted government accounting and audit services to municipalities, counties, public authorities/boards, school districts, and state agencies. They provide a wide range of assurance and attestation services including forensic, operational, performance and compliance audits; risk assessments, internal control reviews and internal auditing; grant audits and fiscal monitoring; IT auditing; and other related services.

Cherry Bekaert's depth and scale enable cooperative delivery across multiple Participating Entities while keeping workpapers, evidence standards, and reporting consistent under Rolka Loube's methodology and quality assurance. Key Cherry Bekaert personnel for this engagement are summarized below, highlighting their roles, certifications, and relevant expertise.

## **Denise Lippuner**

### ***Partner, Cherry Bekaert Advisory LLC***

#### *Government & Public Sector Risk Advisory Leader*

Ms. Lippuner has more than 30 years of experience in assisting organizations predict, prepare, protect, manage and respond to risk through the development and implementation of holistic and innovative solutions. In addition to assisting organizations with developing and implementing internal control, risk management and grant management programs, she assists agencies with audit readiness and remediation activities with an eye towards improving financial and operational process.

Ms. Lippuner began her career with the Government Accountability Office (GAO) performing pre-CFO Act audits. This experience led to a desire to help public sector organizations improve financial and risk management processes, both as an auditor and as a consultant. Prior to joining Cherry Bekaert, she was a partner at a large firm and a global technology company, responsible for leading their Public Sector Risk Advisory practices.

### ***Education & Certifications***

B.S. in Accounting, Virginia Tech

Certified Public Accountant (CPA)

Certified Government Financial Manager (CGFM)

## **Tiffany N. McCoy**

### **Manager, Cherry Bekaert Advisory LLC**

#### *Government & Public Sector Risk Advisory Services*

Ms. McCoy specializes in leading Internal Audit and Forensic engagements and provides clients with management and risk consulting, including performance audits, operational and organizational assessments, risk assessments and internal auditing, and business process reviews. Her work has spanned the areas of parks and recreation, IT capital improvement plans, public works and maintenance, physical security and safety, asset management, permitting and inspection, and fleet management.

Prior to joining Cherry Bekaert, Ms. McCoy worked in a top-10 public accounting firm's public sector practice, executing internal audit engagements at all levels of State and Local government. Additionally, she worked at the Illinois Finance Authority (IFA), one of the largest issuers of tax-exempt conduit bonds in the country, working on State programs that provided low-cost capital to stimulate economic growth, including local government, fire truck protection districts and ambulances, agriculture, energy, and healthcare programs. Ms. McCoy has also worked on independent consulting engagements in the areas of internal audit analytics and high school district risk assessment and policy improvement programs.

#### ***Education & Certifications***

Master of Science in Audit and Advisory Services, DePaul University

B.S.in Accounting and Management Information Systems, DePaul University

Certified Fraud Examiner (CFE)

Certified Financial Services Auditor (CFSA)

Certified Sarbanes-Oxley Expert (CSOE)

## 4. Technical Proposal

*Provide a detailed description of your organization's capabilities, expertise, and proposed approach to delivering the services requested. Your response should demonstrate a clear understanding of the specifications and include:*

*A description of the services you propose to provide, organized by the categories listed in Exhibit 1.*

### **Service Category #1: 9-1-1 Telecommunications Fee Audit and Compliance**

Rolka Loube will deploy a revenue-audit program modeled on our existing carrier review and TRS audit practices, tailored to Texas statutes and Participating Entity requirements. Rolka Loube's TRS and Pa. USF audit methodology applies directly to Texas 9-1-1 fees.

We will perform evidence-driven desktop reviews and will conduct onsite documentary examination procedures per NCTCOG or other participant request, or when source-document inspection or system validation requires it. Data requests for desktop reviews will be comprehensive and will gather sufficient information to determine compliance. Our audit team will then submit a written report including findings and recommended courses of action to remedy any occurrences of non-compliance.

We manage findings through a quality-assured reporting cycle similar to our TRS provider audit flow. Rolka Loube will deliver interim Notice of Findings and Recommendations (NFRs), draft and final audit reports to NCTCOG and the Participating Entity. We will hold exit conferences once reports have been finalized and distributed. Quarterly management reports will include, at minimum, the participant's name, pricing option, and total fee for the contract. Quarterly program reports will summarize recoveries, audit findings, and any open items. Rolka Loube will collaborate with NCTCOG and Participating Entities on additional quarterly report content upon award.

*An overview of your operational methodology, including how you will manage service delivery, quality assurance, and communication with NCTCOG and Participating Entities.*

### **Service Delivery**

Rolka Loube begins each engagement with an entrance conference to confirm its scope, establish points of contact, and finalize the master data request tailored to the Participating Entity. The team proceeds with data intake and normalization, followed by reconciliation and variance analysis that tests fee reporting parameters (e.g., wireline access lines, equivalent telecommunications channels for specific services, wireless connections, etc.), classifications, and adjustments. We log exceptions in a register of issues and communicate through interim notices that specify evidence needed and proposed corrections. We then engage carriers or other service vendors to obtain necessary data and documentation, and, where necessary, resolve potential data discovery disputes. The engagement concludes with draft and final reports that quantify impacts, detail corrective actions and internal control improvements, and include the management response from the specific carrier or service vendor under review.

### **Quality Assurance**

In all our duties, Rolka Loube is committed to excellence, ensuring that we perform every function with the highest level of precision, efficiency, and integrity. We perform all work in accordance with GAGAS, with workpaper standards that ensure every calculation, document, and decision is attributable and reproducible. All reports undergo independent internal review prior to issuance, and a corrective action follow-up loop tracks the resolution of findings into subsequent calendar quarters. Independence and conflict of interest checks and verifications

are performed at the outset of each engagement, and documentation is maintained to support public records needs without compromising proprietary and competitively sensitive information. This structure ensures consistency across entities that are subject to the required reviews.

## **Data Security**

Rolka Loube's work requires collecting and safeguarding confidential information and personally identifiable information from Participating Entities and carriers or other service vendors. We apply a control environment that meets or exceeds Federal Information Security Modernization Act (FISMA) Moderate standards based on NIST SP 800-53 Revision 5. The same secured environment that supports the federal TRS Fund maintains an active Authority to Operate, and we will apply the same policies, technical controls, and monitoring to this engagement. Controls include encryption of data in transit and at rest, role-based access with least privilege and multi-factor authentication, background-checked staff, segregation of client data, auditable workpapers, and documented incident response.

## **Communication**

Rolka Loube's communication is structured and predictable. Our team hosts an entrance conference to confirm scope and data and weekly or biweekly working sessions, as desired. We deliver monthly status summaries that capture progress, issues, and upcoming milestones, and we provide formal quarterly reports suitable for executive audiences and public records.

### *Any tools, systems, or technologies used to support service execution.*

Rolka Loube's audit and compliance engagements rely on straightforward, proven tools rather than heavy analytics platforms. We use standardized data templates for carriers and entities to submit revenue and fee information, and structured reconciliation workbooks to organize, test, and document results.

To manage information flow, we use a Secure File Transfer Protocol (SFTP). This provides each participant with a dedicated, encrypted workspace for uploading and retrieving required files such as data submissions, carrier reports, and supporting documentation. It eliminates the need for email attachments, allows large-file transfers, and maintains an audit trail of all activity to ensure accuracy and accountability throughout the review process.

Rolka Loube will also establish a centralized help desk that functions as the communication hub for Participating Entities, carriers and other service vendors. The help desk allows stakeholders to submit questions, track status updates, and view responses in real time. This structure minimizes the need for clarifying and often repetitive communications, keeps information organized, and ensures that all parties have a clear record of outstanding and resolved items. Together, these technologies create a consistent, efficient process that supports accurate 9-1-1 fee validation and reporting for all Participating Entities.

### *A description of how your approach aligns with the expectations outlined in Section 5.0.*

Rolka Loube's approach is designed to deliver exactly what Section 5.0 outlines: independent validation of 9-1-1 fee remittances, recovery of underpayments, and stronger long-term compliance. Leveraging our decades of TRS and USF administration and audit experience, we understand how telecom dollars flow from contract and billing logic to reported revenues and remittances, as well as where underreporting and underpayments may occur. This end-to-end fluency allows us to reconstruct the reporting fee base accurately across carriers, other vendors, and service types (wireline, wireless, VoIP, and prepaid wireless). We operate a desktop-first, evidence-driven model that utilizes GAGAS standards and parameters, with delivery and quality assurance roles separated to protect independence and produce a defensible record consistent with transparency expectations.

As previously stated, our approach begins with an entrance conference and a tailored data request. We standardize the data, reconcile invoices and contracts to the 9-1-1 fee rules, and test classifications, exemptions, discounts, credits, and adjustments. When we find an error, we quantify the monetary impact, cite the governing rule, and work with the carrier or service vendor to correct it or issue a credit/refund. If needed, we will prepare a complete dispute package. We track every issue to closure with an owner and due date. Results are consolidated and reported on a quarterly basis at both the entity and program levels.

Because TXShare is a cooperative regional council of governments, our approach is standardized and cost-effective. We standardize templates, data dictionaries, and analytics to accommodate different entity sizes while preserving a common standard of evidence and reporting that NCTCOG can aggregate across the program. This approach supports Section 5.0's strategic goals through a scalable, repeatable process, and sustained compliance across NCTCOG and its 9-1-1 ecosystem.

*Any assumptions or exceptions related to your proposed solution.*

No exceptions taken.

*Describe any additional features, enhancements, or services included in your proposed solution that go beyond the minimum requirements and add value to NCTCOG and Participating Entities.*

Rolka Loube adds value with ready-to-use templates for data requests, notices of findings, dispute correspondence, and quarterly report formats that shorten cycle times and standardize outputs across entities. We conduct onboarding briefings and targeted training, so staff know exactly how to extract and submit clean data. Our dashboards extend the impact beyond a single audit cycle by highlighting trend lines, recurring error types, and the effect of implemented controls.

## 5. Pricing

### a. Compensation Model Description

*Specify the structure of your proposed fees (e.g., percentage of recovered funds, flat fees, tiered rates, hybrid models).*

*If using a percentage-based model, indicate the rate(s) and any conditions that affect it (e.g., account age, volume, recovery type).*

Rolka Loube proposes a time-and-materials compensation model based on our approved General Services Administration (GSA) Schedule rates, discounted by 5% for services performed under contract. This structure provides transparent, predictable pricing aligned to the actual level of effort required for each Participating Entity, while eliminating contingency risks. This model allows flexibility to scale support up or down depending on the number of carriers or the complexity of the review without requiring contract modification or additional negotiation. Each Participating Entity may use this pricing and submit a detailed Statement of Work. Based on that scope, Rolka Loube will provide a more precise, comprehensive approach and may, where appropriate, offer a flat-fee option derived from the discounted hourly rates resulting in additional cost savings.

**Table 2 Hourly Rates by Category**

Job Category	Hourly Rate	5% Discounted Rate
Executive Leadership Team	\$256.81	\$243.97
Executive Level Strategic Advisors	\$184.63	\$175.40
Senior Level Staff	\$143.27	\$136.11
Staff	\$125.55	\$119.27

### b. Cost Effectiveness and ROI Justification

*Explain how your pricing model delivers value and supports a strong return on investment for NCTCOG and Participating Entities.*

*Include sample scenarios to illustrate potential costs and returns.*

Rolka Loube offers a highly competitive rate structure tailored to the specific objectives and data environments of each Participating Entity. Because every carrier review differs in complexity, data volume, and scope, we avoid a one-size-fits-all approach. This flexibility allows us to adapt for meaningful differences, such as reviews of de minimis or smaller providers where streamlined scopes and lighter data requirements would allow us to achieve the same compliance outcomes more efficiently.

For example, after identifying a Participating Entity's goals, we may recommend a sample of ten contributing carriers with an expected workload of approximately 35 hours per review. In this scenario, Rolka Loube may offer the Participating Entity a flat rate of \$50,000 for the engagement, which would represent additional cost savings. This approach converts a variable effort into a predictable, hard cost and simplifies budgeting without open-ended hourly billing.

Using our discounted hourly GSA rates, we scope and price engagements to meet each entity's targets while maintaining rigor and transparency. Paired with our program experience and telecom expertise, this model ensures a cost-effective and efficient process that maintains the highest standards of accuracy and accountability. We also include technical team pricing so we can, as needed, develop light custom tools or templates for Participating Entities that improve efficiency during the current engagement and support future audit cycles.

## **c. Additional Fees or Charges**

*Clearly identify any other costs (e.g., administrative, legal, technology fees) and the conditions under which they apply.*

Rolka Loube will charge no administrative, legal, or technology fees beyond the approved hourly rates. The use of our SFTP site and centralized help desk for data submissions, communication, and documentation is included at no additional cost.

## **d. Assumptions and Exceptions**

*List any assumptions made in your pricing approach.*

*Identify any exceptions to the pricing terms outlined in this RFP. If none, state: "No exceptions taken."*

No exceptions taken.