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Office of the Auditor General

Performance Audit of the

IEMA-OHS's Administration of Contracts and Staffing

August 11, 2026

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OFFICE OF THE AUDITOR GENERAL
CHRISTOPHER B. MEISTER

To the Legislative Audit Commission, the Speaker and Minority Leader of the House of Representatives, the President and Minority Leader of the Senate, the members of the General Assembly, and the Governor:

This is our report of the performance audit of the Illinois Emergency Management Agency's administration of contracts and staffing.

The audit was conducted pursuant to Legislative Audit Commission Resolution Number 167. This audit was conducted in accordance with generally accepted government auditing standards and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

The audit report is transmitted in conformance with Sections 3-14 and 3-15 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE
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August 2026

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OFFICE OF THE AUDITOR GENERAL

August 11, 2026
Performance Audit

Report Highlights

Christopher B. Meister *Auditor General*

www.auditor.illinois.gov

Performance Audit of

IEMA-OHS's Administration of Contracts and Staffing

Background:

Legislative Audit Commission Resolution Number 167, adopted May 20, 2024, directed the Auditor General to conduct a performance audit of the Illinois Emergency Management Agency-Office of Homeland Security's (IEMA-OHS) administration of contracts and staffing. Specifically, the audit directed us to examine: IEMA-OHS's contracting and monitoring processes; the organizational structure relative to funded, unfunded, and vacant positions; and the amount of overtime incurred for the IEMA-OHS billable-hour contractors.

IEMA-OHS identified 28 billable-hour contracts with 12 vendors during the audit period of FY22-FY23.

Key Findings:

Examination of Billable-Hour Contracts

- IEMA-OHS utilized contractors for mitigation, preparedness, response, and recovery during the COVID-19 pandemic. IEMA-OHS indicated it paid a premium for contractual staff due to being procured during the pandemic when there was an overwhelming demand and a limited supply of qualified people; however, IEMA-OHS could not provide documentation to support that it conducted an analysis to determine the appropriate number of contractor staff it needed.
- IEMA-OHS utilized, for one billable-hour contractor, a process where contractual staff would be paid for time not worked, known as 'standdown' or 'standby.' For the audit period FY22-FY23, overall, the contractor billed IEMA-OHS $220.3 million of which $78.5 million, or 36 percent, was billed time spent on standdown. The number of standdown hours totaled 469,892.
- IEMA-OHS failed to enforce a contractual provision for a billable-hour contract relating to notifications when contractual staff were idle and not assigned to a mission. This resulted in contractual staff being paid for idle time.
- IEMA-OHS lacked sufficient resources and procedures to review billable-hour invoices for accuracy. IEMA-OHS utilized two billable-hour contractors to review the invoices to ensure the State was being properly billed. The initial contractor providing invoice review had its own deficiencies in billings submitted. IEMA-OHS contracted with a second outside firm (at a cost of $1.25 million) for review of the billable-hour invoices.
- IEMA-OHS failed to ensure vendors provided adequate support for invoice billings prior to approving payment for those invoices. The invoices IEMA-OHS approved for payment lacked standardized timesheets and lacked sufficient work descriptions.
- IEMA-OHS paid a billable-hour contractor an all-inclusive hourly rate which included housing, meals, travel, benefits, and other costs. Auditors estimate that IEMA-OHS paid one billable-hour contractor $1,447,425 for housing of contractual staff on days when the contractual staff were housed in personal residences instead of hotels.

IEMA-OHS Organizational Structure

- As of June 1, 2023, IEMA-OHS had 285 positions listed in its organizational chart. Of these 285 positions, 192 were filled, 54 were vacant, and 39 were unfunded. IEMA-OHS had a higher number of positions in FY22 (297) than FY23 (285). Additionally, there were 10 additional vacancies within IEMA-OHS in FY23 compared to FY22.
- IEMA-OHS indicated it took as long as 1.5 to 2 years to hire a new position. Accordingly, some positions remained vacant even though the headcount was allocated and funding was available.
- Billable-hour contracts at IEMA-OHS were utilized to assist the agency with needed resources with differing missions, such as with the COVID-19 pandemic.

- IEMA-OHS had multiple agency officials involved with billable-hour contractors, mainly upper-level officials. Documentation showed that as of May 2026 IEMA-OHS had identified 27 staff involved with billable-hour contracts in varying roles, for example contract oversight or legal assistance. Sixteen of those staff have left the agency.
- IEMA-OHS utilized an individual provided by a billable-hour contractor to fill in for the Executive Assistant to the Director while that agency employee was on leave. The contractor was paid $435,000 for the period November 2022 through October 2023 for this individual.
- IEMA-OHS utilized billable-hour contractor staff to perform tasks normally reserved for regular State of Illinois employees. The usage of contractor staff on 'COVID Nexus' work ranged from a Document Planning position billed by the vendor at a total of $5,700 (9.7 months worked) to a COVID Invoice Evaluation position billed by the vendor at a total of $747,598 (18 months worked). Overall, IEMA-OHS was billed more than $100,000 for 55 of 66 positions (83 percent) of the COVID Nexus positions.

Billable-Hour Contract Overtime

- Thirty-two percent (9 of 28) of the IEMA-OHS billable-hour contracts from FY22 and FY23 allowed contractors to bill IEMA-OHS a higher rate for overtime. Overtime rates in the nine contracts ranged from 1.15 to 2.00 times the standard contract rate. IEMA-OHS indicated it paid a premium for contractual staff due to being procured during the pandemic when there was overwhelming demand and limited supply of qualified people.
- IEMA-OHS did not utilize an approval process for all overtime worked by its billable-hour contractors during FY22-FY23. One billable-hour vendor that was authorized to charge overtime, billed $88.4 million in overtime to IEMA-OHS during FY22-FY23. Another vendor, that was not authorized to charge extra for overtime, billed 644,653 hours beyond the established minimum 40- or 60-hour work-week requirements.
- During the audit, IEMA-OHS reported no instances of overpayments to one billable-hour contractor. However, for another billable-hour contractor, IEMA-OHS did identify $1.5 million that was processed as credits in the contractor billings.

Key Recommendations:

The audit report contains 10 recommendations directed to IEMA-OHS including:

- IEMA-OHS should, in terms of contractual relationships where staff are provided, conduct and document an analysis of the demand for those contractor staff. Additionally, if contractor staff are not needed, IEMA-OHS should consider developing contractual criteria that either lowers rates paid or limits paying for time not worked.
- IEMA-OHS should enforce contract provisions related to billable-hour contracts and document how compliance with the provisions was accomplished. Additionally, IEMA-OHS should maintain documentation to support how many contractual staff are needed to best utilize available funding.
- IEMA-OHS should ensure vendors provide adequate timesheet documentation for billable-hour contracts including detailed descriptions of work completed and contractor signatures, or other documented mechanisms, for certifying the accuracy of their timesheets.
- IEMA-OHS should devote sufficient resources to the review of billable-hour contractors, prior to making payments to vendors, to ensure that taxpayer funds are protected from loss. Additionally, IEMA-OHS should require all billable-hour contractors to maintain signatures, or other documented mechanisms, on time reports for time billed to the State of Illinois for certifying the accuracy of the time reports. Finally, IEMA-OHS should have policies and procedures in place for invoice review prior to commencing work with the contractors.
- IEMA-OHS should develop procedures on when to utilize billable-hour contractors in lieu of regular State employees to perform work. The procedures should address the negotiation of rates and take into consideration rates paid to regular State employees for the same work.
- IEMA-OHS should implement and enforce an approval process for time worked by billable-hour contractors exceeding an appropriate number of hours.

This performance audit was conducted by the staff of the Office of the Auditor General.

Report Digest

On May 20, 2024, the Legislative Audit Commission (LAC) adopted Resolution Number 167 directing the Auditor General to conduct a performance audit of the Illinois Emergency Management-Office of Homeland Security's (IEMA-OHS) administration of contracts and staffing. The Resolution contained several issues to examine. Our assessment of these issues is shown in Digest Exhibit 1. (page 1)

Digest Exhibit 1
ASSESSMENT OF AUDIT DETERMINATIONS

Audit Determinations	Auditor Assessment
An examination of contracts, specifically contracts that include billable-hours, to determine: the purpose of the contracts, the extent contracts were monitored, whether billings were adequately supported, and whether all deliverables were met.	• IEMA-OHS identified 28 billable-hour contracts with 12 vendors during the audit period of FY22-FY23. • Auditors found IEMA-OHS failed to ensure vendors provided sufficient work descriptions and timesheets for invoice billings prior to approval. • Auditors found, for FY22-FY23, IEMA-OHS was billed $220.3 million by one billable-hour contractor that included $78.5 million, or 36 percent of total billed, for contractors that were on standdown and not working. • Auditors estimate that IEMA-OHS paid one billable-hour contractor $1,447,425 for housing of contractual staff when the contractual staff were housed in personal residences instead of hotels. • Auditors found IEMA-OHS could not provide sufficient documentation to support the completion of 18 percent (5 of 28) of the tested deliverables. (pages 3-41)
An examination of the organizational structure at IEMA-OHS to determine the number of unfunded positions, the number of funded positions, the number of vacant positions, and whether any IEMA-OHS officials/employees had involvement with outside contractors.	• As of June 1, 2023, IEMA-OHS had 285 positions listed in their organizational chart. Of these 285 positions, 192 were filled, 54 were vacant, and 39 were unfunded. • Auditors found a billable-hour contractual employee worked as an Executive Assistant to the Director of IEMA-OHS and was billed at a total of $435,000 for the period November 2022-October 2023. • Auditors found that IEMA-OHS utilized billable-hour contractual staff to perform jobs normally reserved for regular State of Illinois employees. Billings for these 66 individuals ranged from $5,700 (for 9.7 months worked) to $747,598 (for 18 months worked). (pages 42-55)

Determine the amount of overtime incurred including an analysis of the types of positions incurring overtime, the approval process for the overtime payment requests, and, if any overpayments have been processed, whether IEMA-OHS has collected the overpayments.	• Auditors found IEMA-OHS failed to develop an overtime approval process for time worked by billable-hour contractors. • IEMA-OHS paid one billable-hour contractor $88.4 million in overtime billings for positions including nurses, administrative assistants, and safety officers. • During FY22-FY23, for one billable-hour contract, IEMA-OHS was billed for 644,653 hours beyond the 40- or 60-hour weekly minimums. While this vendor was not authorized to charge overtime, there was no process whereby IEMA-OHS approved the overtime hours. • IEMA-OHS identified 20 instances where credits had to be processed due to incorrect billings and billings at higher rates that were not approved. (pages 56-67)

Source: OAG assessment of the audit determinations contained in LAC Resolution Number 167.

Organizational Structure

As of June 1, 2023, IEMA-OHS had 285 positions listed in their organizational chart. Of these 285 positions, 192 were filled, 54 were vacant, and 39 were unfunded. IEMA-OHS indicated it took as long as 1.5 to 2 years to hire a new position. Accordingly, some positions remained vacant even though the headcount was allocated and funding was available. Exhibit 16 in this report provides the organizational chart for IEMA-OHS at June 1, 2023, and reports the total number of positions, vacancies, and unfunded positions in each functional area. (pages 43-45)

IEMA-OHS utilized contractors for mitigation, preparedness, response, and recovery during the pandemic. IEMA-OHS indicated it paid a premium for contractual staff due to being procured during the pandemic when there was an overwhelming demand and a limited supply of qualified people. (pages 45-46)

Billable-Hour Contracts

Billable-hour contracts at IEMA-OHS were utilized to assist the agency with needed resources with differing missions, such as with the COVID-19 pandemic. IEMA-OHS identified 28 billable-hour contracts with 12 vendors during the audit period of FY22-FY23. Exhibit 1 and Appendix C in this report contain details on the 28 contracts.

Invoice Testing Results

During the audit we tested the billing invoices for 15 contractual staff for accuracy. IEMA-OHS utilized, for a master contract with billable-hour vendor Favorite Healthcare Staffing (Favorite), a process where contractual staff would be paid for time not worked, known as 'standdown' or 'standby.' Standdown, or standby, is explained as when temporary staffing personnel (TSP) are present and available for work but are otherwise prevented from doing so through means outside their control. Thirteen of the 15 individuals were Favorite; the other two were Innovative Emergency Management (IEM), which did not have standdown time. As part of that testing, we summarized the days paid and whether the individual worked or was on standdown. Our invoice testing for the 13 that could utilize standdown time showed:

- On average, the 13 sampled contractual staff spent 43 percent of the billed days on standdown.
- Three of the 13 spent zero days on standdown, and 1 contractual staff spent 4 percent of their days on standdown. The remaining 9 contractual staff spent between 40 and 76 percent of their days on standdown.
- One contractual staff member was billed to IEMA-OHS a total of $244,793 but was on standdown 76 percent of those billings' days.
- Another contractual staff member was billed to IEMA-OHS a total of $395,321 but was on standdown 70 percent of those billings' days.

A summary of the 13 cases can be found in Exhibit 2 in this report, and a detailed analysis for the 13 cases is presented in Appendix F of this report.

According to IEMA-OHS, IEMA-OHS could not provide documentation to support that it conducted an analysis to determine the appropriate number of contractor staff it needed. Not having documentation to support how many contractor staff were the optimal needed may have led to having too many individuals who were not needed but were billed and paid by IEMA-OHS.

Standdown Costs

During the audit, IEMA-OHS provided billing information from Favorite, which totaled $220.3 million. We conducted an analysis to summarize the total payments made for standdown time to Favorite contract workers. For the audit period of FY22-FY23, we found Favorite billings:

- contained standdown time totaling $78.5 million or 36 percent of billed dollars;
- contained 469,892 hours of standdown time paid by IEMA-OHS;
- contained 47,940 instances of standdown billings; and
- included 270 contract staff that only billed standdown time. These 270 contract staff were billed at $7.5 million. (pages 9-10)

Failure to Enforce Contract Requirement on Idle Contractors

IEMA-OHS failed to enforce a contractual provision for a billable-hour contract relating to notifications when contractual staff were not assigned to a mission. In the FY22 and FY23 master contracts between Favorite and IEMA-OHS, under State's Responsibilities, the contracts state, "In cases where staff are left idle or days in transition due to reassignment to new work location (not including scheduled or requested time off), the State will allow Vendor to pay each TSP for a maximum of Twelve (12) hours per day. Vendor must inform the State within

24 hours if any TSP is entitled to payment but has not been assigned to clinical duties, so that any such TSP may be promptly assigned." Additionally, the contracts detail, "The State will be solely responsible for determining the needs, numbers, types of [Temporary Staffing Personnel], and locations, then communicating its needs to [Favorite], who shall comply with the terms and conditions of this contract."

We asked IEMA-OHS about notifications of idle contract workers. An IEMA-OHS official reported that the agency could not find this type of communication and could not provide documentation to show compliance with the contract provision. (pages 19-20)

Invoice Testing Results

The two billable-hour contracts we focused on in the audit, Favorite and IEM, billed IEMA-OHS $372,159,657 during FY22-FY23. We reviewed 68 Favorite and 197 IEM invoices. The 265 invoices totaled over $264 million.

Auditors found that IEMA-OHS did not ensure vendors provided adequate support for invoice billings prior to approving payment for those invoices. Additionally, IEMA-OHS did not provide vendors with standardized requirements for contractor timesheets. We noted the following billing support deficiencies:

- Both IEM and Favorite invoices submitted various timesheet templates as invoice billing support. Additionally, IEM and its subcontractors all utilized different timesheet templates.
- Some work descriptions in contractor timesheets were vague and lacking in detail to support invoice billings.
- Auditors found some billing support difficult to read or completely illegible due to poor visual quality of the document. (pages 20-28)

IEMA-OHS also lacked sufficient resources and procedures to review billable-hour invoices for accuracy. During the audit period of FY22-FY23, IEMA-OHS did not have procedures in place on how to monitor time billed to IEMA-OHS by its billable-hour contractors.

We also reviewed 265 invoices to analyze the amount of time IEMA-OHS contract monitors spent reviewing each invoice compared to the number of pages in the invoice. We were not able to determine the contract monitor's invoice review time for 202 of 265 (76%) because one or both dates needed were not available. For the remaining 63 of 265 invoices (24%) totaling $156 million for which review time could be determined, our analysis found:

- 90 percent (57 of 63) had a reasonable review time based on the number of invoice pages. These invoices totaled $95 million.
- 10 percent (6 of 63) had an unreasonably fast review time based on the number of invoice pages. These invoices totaled nearly $61 million. For example, 1 of the 6 invoices auditors reviewed contained 867 pages, included

148,761 hours, and cost $20 million. The invoice was reviewed in 6 hours and 13 minutes. The invoice included over 700 pages of time reports, which did not indicate the work performed for the hours billed. There were also potential billing issues including 6 instances in which more than 24 hours was billed for one day.

Contractors Review of Invoices

IEMA-OHS utilized two contractors to review contractor invoices to ensure the State was being properly billed. The initial contractor providing invoice review (Innovative Emergency Management) was paid a premium rate and had its own deficiencies in billings submitted. IEMA-OHS contracted, at a cost of $1.25 million, with a second outside firm (Crowe) for review of the billable-hour invoices.

Innovative Emergency Management Invoice Review

IEMA-OHS utilized billable-hour contract staff to perform reviews of invoices IEMA-OHS could not review. IEM's review of the **Favorite** invoices identified the following issues:

- duplicate billings;
- overtime rate billings prior to the employee working 40 hours;
- overtime rate billings when the employee had been quarantined and not working;
- incorrect rates based on the employee's class; and
- billings exceeding the maximum allowable number of 'standby' hours per day.

IEMA-OHS officials reported that the agency did not have sufficient internal staff (which would be an Accountant or Advanced Accountant) to review the Favorite invoices, so it assigned IEM staff for those actions. For instance, for the period July 29, 2023, to August 25, 2023, IEM billed IEMA-OHS for activities for the month including:

- 197 hours for an individual at a rate of $185.49/hour for a total of $36,542 to do work described as finance-invoice/backup review and processing; and
- 200 hours for another individual at the same rate for a total of $37,098 to do invoice review.

Crowe Invoice Review

On February 8, 2023, IEMA-OHS entered into a second contract to review invoices. Specifically, the contract instructed Crowe to *"perform data validation procedures over electronic invoice detail file provided of vendors identified by IEMA"* and *"perform forensics testing procedures over invoices… to identify things such as duplicate billings, existence of individuals, etc."* This contract had an initial end date of December 31, 2023, but was amended to an end term of April 12, 2027.

As of May 7, 2025, the Crowe review process of **IEM** invoices was still ongoing, but Crowe's initial review of IEM invoices observed the following issues:

- missing timesheets;
- variance between the hours reported on timesheets and hours invoiced;
- duplicate timesheets used for multiple invoices;
- timesheets provided were not for the period of the invoice;
- missing support for employee expenses;
- variance between the rate charged and contractual rate; and
- expenses invoiced where the employee did not report any hours.

IEM has been working with IEMA-OHS to provide refunds, when necessary, in response to Crowe's work.

In November 2023, IEMA-OHS reported, "the agency refined and published our procedures that incorporated better standardization of documentation, as well as ensuring more consistent compliance with oversight requirements." On June 3, 2025, IEMA-OHS officials reported, "IEMA-OHS had no previously developed or implemented procedures that specified the documentation requirements (such as timesheet formats), authentication process, program oversight, and invoice reconciliation." (pages 29-35)

Utilization of All-Inclusive Rates

IEMA-OHS paid a billable-hour contractor an all-inclusive hourly rate, which included housing, meals, travel, benefits, and other costs. Even though some of the contractor staff were housed in personal residences, IEMA-OHS had to pay the full hourly rate. IEMA-OHS also reported that it had to pay a premium rate for TSPs during FY22-FY23 due to COVID-19. IEMA-OHS contracted with Favorite to provide temporary staffing for certain professions beginning on December 21, 2020.

During the audit, we reached out to Favorite to obtain information on its temporary staffing, including the housing situation for each day the individual was billed to IEMA-OHS. We analyzed the information and found:

- 4 percent (6,057 of 137,797) of the days billed in FY22 included days where the temporary staff stayed in their residence.
- 29 percent (2,214 of 7,561) of the days billed in FY23 included days where the temporary staff stayed in their residence.

Using the reported average hotel rate of $175, the contractor received $1,447,425 in all-inclusive rate payments on days the temporary staff were housed in their residence instead of a hotel. When temporary staff did not utilize housing in a hotel, Favorite would have accrued additional payments for expenses not realized.

When contractors charge an all-inclusive rate, and IEMA-OHS pays the rate for every case yet they have certain components of the rate not utilized, the contractor appears to be overpaid for those parts of the rate not utilized. Paying only for the components used could save the State money and increase a contractor's incentive to provide proper documentation. (pages 39-41)

Using Contractual Staff in Regular Agency Positions

IEMA-OHS utilized an individual billable-hour contractor, being paid at a premium rate, to fill in for the Executive Assistant to the Director while that employee was on leave. Additionally, IEMA-OHS utilized billable-hour contractor staff to perform 'COVID Nexus' tasks, which were tasks that would normally be reserved for regular State of Illinois employees.

Executive Assistant to the Director

In November 2022, a subcontractor staff for IEM started providing direct assistance to the former IEMA-OHS Director. The need for this assignment was due to a leave, from November 2022 through February 2023, for the Executive Assistant to the Director. The assignment ended on October 27, 2023, with the self-demobilization by the subcontractor individual.

Auditors asked IEMA-OHS how the agency handled previous leave situations for the Executive Assistant and if a billable-hour contractor was utilized. According to IEMA-OHS offices, during previous leave situations, the agency did not hire a contractual staffer; instead the work would either remain unperformed or a State employee with a similar title would perform the work.

Our review found:

- The billable-hour contractor, IEM, received $435,000 for the individual's work for the period worked for the Director.
- The individual was billed as a 'Planner IDPH' at a rate of $156.95 per hour.
- The contractor, IEM, billed the State for 2,770.25 hours for the individual for the period November 2022 through October 2023.
- The invoices IEMA-OHS received and paid described the work as 'Director Support (Springfield/Remote)' for the individual.

Our analysis of IEMA-OHS payment documentation to IEM for this staff to work for the former Director showed that the billable-hour subcontractor was always included on the IEM monthly invoices. However, the documentation never showed the former Director approved the time this contractor was billed for to the State of Illinois.

The Executive Assistant to the Director that had been on leave resumed working in February 2023; however, the IEM subcontractor continued to work until October 2023. IEMA-OHS reported the Executive Assistant to the Director assisted both the Director and the Chief of Staff as needed. After the subcontractor ended her employment with the Director's Office on October 23, 2023, the original State employee assumed the position full time.

IEMA-OHS reported to us that the IEM contractor "…performed and billed a tremendous number of hours providing support to IEMA-OHS during a time of complex, sustained disaster response. She had been doing this in other contracted roles prior to being tasked with work supporting the Director in November 2022 and continued to perform other duties billed as 'SEOC Support.'" The invoices we reviewed did not detail what activities the subcontractor performed.

During the audit, we requested documentation on the decision to utilize the IEM subcontractor. IEMA-OHS, while stating that the former Deputy Director assisted in identifying the contract individual as an ideal person to assist the Director, could not provide documentation to support the decision.

COVID Nexus Positions

IEMA-OHS utilized billable-hour contractor staff to perform tasks normally reserved for regular State of Illinois employees. Projects that had been delayed or stopped because of COVID-19 were referred to as 'COVID Nexus.'

We summarized the amount of money billed to IEMA-OHS for 66 positions to complete COVID Nexus work. Auditors found that COVID Nexus work ranged from a Documentation Planning position billed by the vendor at a total of $5,700 (for 9.7 months worked) to a COVID Invoice Evaluation position billed by the vendor at a total of $747,598 (for 18 months worked). Overall, IEMA-OHS was billed more than $100,000 each for 55 of 66 positions (83 percent) of the COVID Nexus positions. Exhibit 20 in this report details the individuals holding those positions, the contractor the individuals were affiliated with, the function the individual performed, the billing rate, the number of months the individual worked, and the total cost.

We asked IEMA-OHS whether it considered utilizing State employees from other agencies given the lack of its own headcount before utilizing billable-hour contract staff. IEMA-OHS responded, "The simple answer to the question is yes, the Agency did consider and did utilize State employees to fill positions during the Agency's COVID response." IEMA-OHS provided auditors with emails to support that the State Retirement Systems, Department of Transportation, and Governor's Office of Management and Budget provided a total of three individuals to IEMA-OHS. (pages 49-56)

Billable-Hour Contract Overtime

IEMA-OHS did not utilize an approval process for all overtime worked by its billable-hour contractors during FY22-FY23. During the audit period, IEMA-OHS had master contracts with two billable-hour vendors, Favorite and IEM. We utilized these two contractors to examine the overtime issue directed in Legislative Audit Commission Resolution Number 167. During the audit, we selected a judgmental sample of 15 billable-hour contract workers, which included 13 Favorite contract workers and 2 IEM contract workers.

The contract with **Favorite** required the vendor to provide temporary staffing during the COVID-19 pandemic. The contract with **IEM** initially required the vendor to assist in the coordination of mass vaccination efforts statewide. The contract was amended, effective January 1, 2023, to have IEM provide services related to migrant arrival operations based on a Gubernatorial Proclamation.

Favorite

Auditors determined, after reviewing billing information provided by IEMA-OHS, that the agency paid $88.4 million to Favorite in overtime billings during FY22-FY23, which accounted for 28 percent of the total paid to this vendor by IEMA-OHS.

We reviewed all invoices with billings for the 13 sampled Favorite employees. We found:

- 85 percent (11 of 13) of Favorite cases billed overtime rates beyond 40 hours when some or all of the 40 hours of regular time was spent on standby. There was a total of 65 of these instances.
- 62 percent (8 of the 13) of Favorite contractual employees billed overtime rates even when the contract employee was currently on standby and not working. There were a total of 78 of these instances.
- These types of billed overtime instances totaled $273,752 in paid overtime with the questioned overtime amounts per sampled employee ranging from $41 to $114,266. Two of the 13 did not have any of these overtime instances.
- Digest Exhibit 2 is an excerpt from one billing, which shows where Favorite billed IEMA-OHS for five days of a contractual employee's services. The first four days the contractual employee spent on standby and did not work. On the fifth day, the contractual employee was still on standby and not working. IEMA-OHS was billed and paid the overtime rate for the contractual employee to remain on standby on that fifth day. In total, IEMA-OHS spent $12,100 in five days, $3,300 of which was billed as overtime.

Digest Exhibit 2
EXCERPT OF CASE EXAMPLE OF BILLINGS FOR ONE CONTRACT EMPLOYEE - SAMPLE #1
December 2021 through February 2022

Invoice	Date	Hours	Rate	Billing	Description
1348063A	01/29/22	10	$220	$2,200	Stand-by: Did not work
	01/31/22	10	$220	$2,200	Stand-by: Did not work
	02/01/22	10	$220	$2,200	Stand-by: Did not work
	02/02/22	10	$220	$2,200	Stand-by: Did not work
	02/03/22	10	$330	$3,300	Stand-by: Did not work & billed overtime
Total				**$12,100**	

Note: Hours and rates were rounded to the nearest whole number.

Source: OAG developed from IEMA-OHS invoices.

Auditors interviewed IEMA-OHS contract monitors who oversaw the Favorite contracts on the process used to authorize overtime for billable-hour contractors. One monitor reported that towards the end of the contract, contractors could not earn overtime unless signed off in advance by the Director. The monitor reported that the COVID-19 response was too big to manage and that management cannot sign 300 timecards with confidence that all 300 employees showed up. Another monitor reported being unaware of any procedures for approving overtime for contractual employees.

IEM

IEM staff, based on its contract with IEMA-OHS, could not charge an overtime rate. However, while not able to charge extra for overtime, the IEM contractors had no apparent limit on the number of hours it charged IEMA-OHS. We asked IEMA-OHS if it had documentation to support an approval when an IEM employee wanted to exceed the established 40-hour or 60-hour minimum weekly hour commitment. IEMA-OHS reported, "IEMA-OHS did not have a formal, documented process that required an IEM contracted employee to request prior approval to exceed the minimum hours worked." In FY22-FY23, IEM billed IEMA-OHS for 644,653 hours beyond the established 40- and 60-hour minimum work weeks.

See Appendix D for additional information on the hours and amount billed, by individual, for IEM contractors. Appendix E provides the same information for Favorite contractors.

After the audit period, on November 27, 2023, IEMA-OHS issued a Standard Operating Procedure for Ordering from and Managing an Agency Service Contract, which stated the agency division chief or second in command would "ensure contractors do not exceed 45 hours per week unless expressly approved in writing by the IEMA-OHS Director or [Subject Matter Expert]." (pages 58-65)

Audit Recommendations

The audit report contains 10 recommendations directed to IEMA-OHS. IEMA-OHS accepted the recommendations. The complete response from IEMA-OHS is included in this report as Appendix G.

This performance audit was conducted by the staff of the Office of the Auditor General.

SIGNED ORIGINAL ON FILE

TRICIA WAGNER
Division Director

This report is transmitted in accordance with Sections 3-14 and 3-15 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

CBM:TW

Contents

Recommendations

Glossary and Acronyms

Amendment	A written modification to a contract.
Basic Ordering Agreement (BOA)	Document used to make a purchase from a master contract.
Billable-Hour Contracts	Contracts that require staffing with billable hours.
Contract Award	The determination that a particular vendor has been selected from among other potential vendors to receive a contract, subject to the successful completion of final negotiations.
Contractor	Any person having a contract with a State agency.
COVID-19	Coronavirus Disease 2019.
DOC	Illinois Department of Corrections.
DHS	Illinois Department of Human Services.
DPH	Illinois Department of Public Health.
DVA	Illinois Department of Veterans Affairs.
Emergency Purchase	Purchases without competitive sealed bidding or prior notice. Emergency purchases are permitted when a threat to public health or public safety exists, or when immediate spending is necessary for repairs to State property to protect against further loss of or damage to State property, to prevent or minimize serious disruption in critical State services that affect health, safety, or collection of substantial State revenues, or to ensure the integrity of State records. (30 ILCS 500/20-30)
IEMA-OHS	Illinois Emergency Management Agency and Office of Homeland Security.
LNO	Liaison Officer.
Master Contract	A definite quantity or indefinite quantity contract against which subsequent orders may be placed to meet the needs of a State purchasing entity.
Mission	Contract staff’s assignment from IEMA-OHS.
Overtime	Hours worked in addition to an employee’s regular work hours.
PIO	Public Information Officer.

Glossary and Acronyms

Procurement File	File maintained for all contracts, regardless of the method of procurement, contains the basis on which the contract award is made.
SME	Subject Matter Expert.
Southwest (SW) Border/Asylum Seekers	Reference to the State-declared disaster when buses of Central and South American people seeking asylum arrived in Illinois.
Standdown/Standby	Invoice classification when the contracted individual is present and available for work but is otherwise prevented from doing so through means outside of their control.
State Emergency Operations Center (SEOC)	Acts as lead in crisis/consequence management response and operations to notify, activate, deploy and employ State resources in response to any threat or act of terrorism. IEMA-OHS maintains the SEOC.
Temporary Staffing Personnel (TSP)	Temporary contractual healthcare professionals for the provision of temporary healthcare professional services to non-licensed personnel for various tasks.
Unfunded Positions	Staff positions that are unfilled.
Vendor Proposals	Vendor’s written response to an agency’s need for contractual services that describes how the vendor will achieve the elements within the scope of work.
WebEOC	Web-based Emergency Operation Center, which an information management software platform used to enter, track, and manage various needs/requests to support the operation.

Introduction

On May 20, 2024, the Legislative Audit Commission (LAC) adopted Resolution Number 167 (see Appendix A) directing the Auditor General to conduct a performance audit of the Illinois Emergency Management Agency's administration of contracts and staffing. The Resolution asked the Auditor General, for Fiscal Years 2022 and 2023, to:

- conduct an examination of contracts, specifically contracts that include billable-hours, to determine: the purpose of the contracts, the extent contracts were monitored, whether billings were adequately supported, and whether all deliverables were met;
- conduct an examination of the organizational structure at the Illinois Emergency Management Agency to determine the number of unfunded positions, the number of funded positions, the number of vacant positions, and whether any Illinois Emergency Management Agency officials/employees had involvement with outside contractors; and
- determine the amount of overtime incurred including an analysis of the types of positions incurring overtime, the approval process for the overtime payment requests, and, if any overpayments have been processed, whether the Illinois Emergency Management Agency has collected the overpayments.

Illinois Emergency Management Agency-Office of Homeland Security

The roots of the Illinois Emergency Management Agency date back to the late 1950's when Illinois passed The Civil Defense Act, which created the State Civil Defense Agency. In 1975, the State Civil Defense Agency was replaced by the Illinois Emergency Services and Disaster Agency.

Public Act 87-168, signed into law on August 22, 1991, created the Illinois Emergency Management Act (Act). The Act renamed the Illinois Emergency Services and Disaster Agency to the Illinois Emergency Management Agency (IEMA).

In February 2023, Governor Pritzker signed Executive Order 2023-03, establishing the State's first Office of Homeland Security and renaming IEMA to the Illinois Emergency Management Agency and Office of Homeland Security (IEMA-OHS).

The **main responsibility** of IEMA-OHS is to better prepare the State of Illinois for natural, manmade, or technological disasters, hazards, or acts of terrorism. IEMA-OHS:

- coordinates the State's disaster mitigation, preparedness, response, and recovery programs and activities;
- functions as the State Emergency Response Commission; and
- maintains a 24-hour Communication Center and State Emergency Operations Center (SEOC), which acts as a lead in crisis response to notify, activate, deploy, and employ State resources in response to any threat or act of terrorism.

IEMA-OHS is also responsible for protecting Illinois residents from the potentially harmful effects of ionizing radiation, administering more than two dozen programs to protect citizens and the environment.

IEMA-OHS is overseen and managed by a director. During the audit period of FY22-FY23, Alicia Tate-Nadeau (first appointed by Governor Pritzker in January 2019) served as director of IEMA-OHS. Tate-Nadeau resigned from IEMA-OHS in March 2025. On April 24, 2025, Governor Pritzker announced the appointment of Theodore Berger to lead IEMA-OHS. Berger was approved by the Illinois Senate on May 13, 2026.

On May 13, 2026, IEMA-OHS reported:

> "This Audit addresses a time when the State was engaged in responding to the novel coronavirus COVID-19 (SARS-CoV-2 or COVID-19) global pandemic. Throughout the entirety of this period, IEMA-OHS was the primary Agency responsible for managing and coordinating all State response and recovery efforts. A federal major disaster declaration was first issued pursuant to the Robert T. Stafford Emergency Assistance Act for Illinois March 13, 2020, for a period beginning January 20, 2020, and extended through May 11, 2023. Beginning in March of 2020, and

extending through the audited period, 43 successive Gubernatorial Proclamations relative to the COVID-19 pandemic were issued (in addition to numerous others, such as 30 Proclamations relative to Southwest Border Mission/Asylum Seekers addressed in this audit, and 13 other disaster Proclamations between December 2021 and June 2023), each declaring the existence of a disaster, and authorizing the exercise of emergency powers granted to the Governor through Section 7 of the Illinois Emergency Management Agency Act (the IEMA Act) (20 ILCS 3305/7). Between Federal Emergency Management Agency (FEMA) Disaster Relief Funds, direct Congressional aid in the form of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the American Rescue Plan Act of 2021 (ARPA), the federal response to the State of Illinois and Illinois families included over $15.4 Billion in assistance to address this disaster alone. These efforts required acute and enduring emergency response activities, and IEMA-OHS exercised statutory emergency powers authorized by these Gubernatorial Proclamations to support evolving public health missions such as virus testing, vaccinations, medical staffing, and the acquisition and distribution of medical supplies."

Billable-Hour Contracts

IEMA-OHS identified **28 billable-hour contracts** during the audit period of FY22-FY23. Exhibit 1 lists each contract with the term and contract purpose.

Additionally, Appendix C in this report provides **additional details** on the 28 contracts, including: contract amount, funded positions and rates, amendments to the contracts, and deliverables required of the contractor pursuant to the contract.

Exhibit 1
IEMA-OHS BILLABLE-HOUR CONTRACTS
FY22-FY23

Contract [Term]	Purpose Stated in Contract
Favorite Healthcare Staffing #1 [12/21/20-12/20/21]	To establish a joint purchase master contract providing access to various types of temporary staffing for various professions during the COVID-19 pandemic on an as-needed basis and to enable governmental units and qualified not-for-profit agencies to have access to various types of temporary staffing.
Favorite Healthcare Staffing #2 [12/18/20-12/20/21]	To provide statewide healthcare staffing for COVID-19 vaccinations.
Favorite Healthcare Staffing #3 [11/16/21-11/16/23]	To establish a joint purchase master contract providing access to various types of temporary staffing for various professions during the COVID-19 pandemic on an as-needed basis and to enable governmental units and qualified not-for-profit agencies to have access to various types of temporary staffing.
Favorite Healthcare Staffing #4 [11/16/21-11/16/23]	To provide statewide healthcare staffing for COVID-19 vaccinations.
Innovative Emergency Management #1 [05/27/22-12/31/24]	To conduct a comprehensive after-action process via a data collection process from documents, emergency management information systems, and targeted focus group sessions as well as develop a complete After-Action Report and Corrective Action Tracker for use by State agencies and engaged partners to enhance the overall preparedness and resiliency of the emergency management and public health systems of the State of Illinois.
Innovative Emergency Management #2 [02/22/21-12/31/22]	To assist the State of Illinois with the coordination of mass vaccination efforts statewide, including the organization, task management, and administration of the planning and operations efforts.
Innovative Emergency Management #3 [01/01/23-04/19/24]	To establish a joint purchase master contract enabling IDHS to access the supports and services Innovative Emergency Management provides and to assist the State of Illinois, on an as-needed basis, in its response to the COVID-19 pandemic.
Innovative Emergency Management #4 [01/01/23-04/19/24]	To provide services in fulfillment of the Asylum Seeker mission as well as any other disaster-related services.
Innovative Emergency Management #5 [04/19/22-04/18/24]	To provide expertise and assistance to units of State and local government impacted by COVID-19 with disaster recovery planning and related services, including the preparation of documents required for any federal funds related to the COVID-19 pandemic that State or local governments may be eligible for that would flow through IEMA-OHS.
Tidal Basin Government Consulting [04/30/20-10/31/26]	To compile, assist, report, and ensure accurate tracking by the State of Illinois of time, expenditures, and any other recoverable costs by the State using the proper FEMA and the CARES Act guidelines during the State's COVID-19 response to ensure maximum recovery by the State.
Allied Universal Security #1-2 [12/30/20-04/10/23]	To provide an unarmed security guard to provide security services at the IEMA-OHS facility in Rochelle, Illinois.

Allied Universal Security #3-4 [12/30/20-08/31/23]	To provide an unarmed security guard to provide security services at the IEMA-OHS facility in Pana, Illinois.
Allied Universal Security #5 [09/10/21-02/18/22]	To provide an unarmed security guard to provide security services at the IEMA-OHS facility in the Peoria Civic Center Vaccination Site.
Atlas Language Services [08/30/21-09/12/21]	To provide translators to assist with COVID-19 testing and vaccine efforts at O'Hare International Airport in support of the Afghan refugee mission.
Crowe #1 [05/09/23-09/30/23]	To perform valuation services for excess inventory obtained during the State of Illinois' response to the COVID-19 emergency.
Crowe #2 [09/13/21-04/13/27]	To advise and assist in the administration, compilation, tracking, and reporting of expenditures related to funds awarded by the U.S. Treasury.
Crowe #3 [09/13/21-04/12/27]	To provide assistance with tracking and reporting of ARPA or other federal funds received due to the COVID-19 emergency.
Crowe #4 [11/19/21-06/30/24]	To identify opportunities for use of federal COVID-19 funds, including identifying IEMA's needs and shortfalls in which funds may improve operational ability and to respond to questions on eligibility of expenditures.
Crowe #5 [12/16/21-06/30/24]	To provide qualified and skilled personnel with experience in accounting, coding vouchers, entering payment information, and running reports in SAP.
Crowe #6 [02/08/23-04/12/27]	To perform testing over contract compliance for IEMA-OHS selected vendors utilized during Disaster Proclamation events.
ELLE [03/01/20-06/30/25]	To provide legal consultation in connection with MetroSouth Medical Center Campus and Westlake Hospital and just compensation for both facilities.
Illinois Dept. of Revenue [10/07/21-12/31/21]	To establish resource sharing between IDOR and IEMA-OHS in order to fund one procurement specialist personnel from IDOR.
Integrity Transport [04/06/22-04/05/24]	To provide statewide courier/trucking/hauling services, including transportation of disaster related resources throughout the State.
Medstar Ambulance, Inc. [02/01/21-12/31/21]	To provide Advanced Life Support Standby Ambulance Service for the various locations throughout St. Clair County Vaccination Sites.
Premier Staffing Sources [04/26/21-06/30/22]	To provide three advanced accounting assistants with at least two to four years of experience.
Valley High Logistics [04/08/22-04/05/24]	To provide statewide courier/trucking/hauling services, including the transportation of disaster related resources throughout the State.

Source: OAG developed from IEMA-OHS contracts.

Examination of Billable-Hour Contracts

IEMA-OHS utilized, for one billable-hour contractor, a process where contractual staff would be paid for time not worked, known as **'standdown' or 'standby.'** IEMA-OHS could not provide documentation to support that it **conducted an analysis to determine the appropriate number of contractor staff it needed**. During the audit we found:

- 13 sampled contractual staff spent **43 percent of the billed time not working (on standdown)**. One contractual staff member was billed to IEMA-OHS **a total of $244,793 but was on standdown 76 percent of those billings' days**. Another contractual staff member was billed to IEMA-OHS **a total of $395,321 but was on standdown 70 percent of those billings' days**.
- For the period FY22-FY23, overall, the contractor billed IEMA-OHS **$220.3 million of which $78.5 million, or 36 percent, was billed time not working (on standdown)**. The number of **hours not worked but paid totaled 469,892**.

IEMA-OHS **failed to consistently follow procurement procedures when procuring vendor services** for billable-hour contracts under a State declared disaster and failed to ensure the winning vendor's proposal accurately described vendor staffing resources.

IEMA-OHS failed to ensure all billable-hour contracts, basic ordering agreements, and contract amendments were signed by all parties **prior to the effective dates of those agreements**.

IEMA-OHS failed to enforce a contractual provision for a billable-hour contract relating to notifications when contractual staff were idle and not assigned to a mission. This resulted in **contractual staff being paid for time not working**. Additionally, IEMA-OHS had no documentation to demonstrate how many billable-hour contractor staff were needed.

IEMA-OHS **failed to ensure vendors provided adequate support for invoice billings prior to approving payment for those invoices**. The invoices IEMA-OHS approved for payment lacked standardized timesheets and lacked sufficient work descriptions.

IEMA-OHS lacked sufficient internal controls to review billable-hour invoices for accuracy. IEMA-OHS **utilized multiple non-State individuals to review the invoices** to ensure the State was being properly billed. The initial contractor providing invoice review was paid a premium rate and had its own deficiencies in billings submitted. The lack of sufficient billing invoice oversight by IEMA-OHS staff and another billable-hour contractor forced IEMA-OHS to contract, **at a cost of $1.25 million**, with an outside firm for review of the billable-hour invoices.

IEMA-OHS **failed to ensure all contract deliverables were completed and provided by the billable-hour contractors** in accordance with IEMA-OHS's contracts.

IEMA-OHS paid a billable-hour contractor an **all-inclusive hourly rate,** which was **to include hotels** for the temporary staff employed. Even though some of the contractor staff were housed in personal residences, **IEMA-OHS still paid the full hourly rate**. IEMA-OHS was **unaware** of this housing situation. Using the reported hotel rate, the contractor received **$1,447,425 in all-inclusive rate payments on days the temporary staff were housed in their residence instead of a hotel**.

LAC Resolution Number 167 asked us to conduct an examination of contracts, specifically contracts that include billable hours, to determine: the purpose of the contracts, the extent contracts were monitored, whether billings were adequately supported, and whether all deliverables were met.

Contractors Paid for Time Not Worked

IEMA-OHS utilized, for a contract with billable-hour contractor Favorite Healthcare Staffing (Favorite), a process where contractual staff would be paid for time not worked, known as **"standdown' or 'standby."** Standdown, or standby, is explained as when temporary staffing personnel (TSP) are present and available for work but are otherwise prevented from doing so through means outside their control. In other words, **the TSPs do not work yet are paid as if they were working**.

IEMA-OHS did not **conduct an analysis to determine the appropriate number of contractor staff it needed**. Our audit testing showed that:

- 13 sampled contractual staff spent **43 percent of the billed time not working and on standdown**.
- one contractual staff member was billed to IEMA-OHS for **a total of $244,793 but was on standdown 76 percent of those billings' days**.
- another contractual staff member was billed to IEMA-OHS **a total of $395,321 but was on standdown 70 percent of those billings' days**.
- for the period FY22-FY23, overall, the contractor billed IEMA-OHS for **$220.3 million of which $78.5 million, or 36 percent, was billed time not working (on standdown)**. The number of **hours not worked but paid totaled 469,892**.

Favorite was paid an hourly rate per professional it provided. The rate was an **all-inclusive rate,** which included housing, meals, travel, benefits, and other costs that Favorite incurred to provide staff. IEMA-OHS also reported that it had to **pay a premium rate** for TSPs during FY22-FY23 due to COVID-19. **IEMA-OHS was also unaware how much the billable-hour contractors paid the individual staff from the all-inclusive rate**. Appendix C provides information on the rates billed for TSP contractors for Favorite.

Appropriate Number of TSPs

To keep standdown expenditures to a minimum, IEMA-OHS should have **conducted an analysis to determine the appropriate number of TSPs**. We asked IEMA-OHS if it had conducted such an analysis. IEMA-OHS responded:

> "The number of TSPs that was included in the initial RFP were determined after extensive analysis of the situation between IEMA-OHS, IDPH [Illinois Department of Public Health], and the ILNG [Illinois National Guard]….We have reviewed our archives and **have not found any specific documentation of this process**." [Emphasis added.]

We asked an IEMA-OHS contract monitor about the use of standdown by the Agency. He reported:

- The Governor's Office promoted equity in COVID-19 response and wanted everyone to have equal access. The **monitor** gave an example where the State would fund vaccination events to distribute 1,000 vaccinations but only ten people would show up.
- In another example, **the monitor reported** there was an instance where a contract employee was supposed to be on-call (standdown), and IEMA-OHS tried mobilizing her, but she was getting her nails done. On December 11, 2025, we asked IEMA-OHS for documentation to support its monitoring of behavior by the billable-hour contractors. IEMA-OHS responded it maintained documentation of reports of issues with operations and activities that were supported by all contract employees. It added, "IEMA-OHS has not located specific documentation that demonstrates the Agency tracked performance issues strictly related to IEM [Innovative Emergency Management] or Favorite contractors." On May 14, 2026, IEMA-OHS reported, "Due to the absence of this specific information, we were not able to corroborate if this contractor was paid for this time."
- Finally, **the monitor**, discussing the concept of standdown, stated:

  > "On face value this is not a bad thing. The difficult part was that in several instances large groups of people were hired in anticipation of expanding incidents and then the missions did not end up materializing to support the need of that many staff so then he [former Deputy Director] would want to hold them in case they could be used or to give them a minimum number of days before being released."

IEMA-OHS reported that individuals on standdown, "were still required to remain ready and available from their authorized lodging location, comply with COVID-19 isolation/prevention protocols as applicable, and were subject to immediate deployment as needed." **"Immediate" deployment did not always appear to be the case**. As shown in Appendix F:

- One contractual staff member from our testing appeared on billings from October 26, 2021, through March 15, 2022 (Case 12). **Every day on the billings was listed as standdown with the exception of February 10, 2022, when the contractor worked and billed for overtime**. A substantial period without deployment leads to questions about the "immediate" deployment explanation.
- Another contractual staff member appeared on billings from September 13, 2021, through March 25, 2022 (Case 15). Beginning January 28, 2022, and continuing through March 25, 2022, **every day on the billings was listed as standdown with the exception of February 11, 2022, when the contractor worked**. Approximately two months without deployment leads to questions about the "immediate" deployment explanation.

Invoice Testing Results

During the audit, we tested the billing invoices for 15 contractual staff for accuracy. Thirteen of the 15 individuals were Favorite staff; the other two were IEM staff, which did not have standdown time. As part of that testing, we summarized the days paid and whether the individual worked or was on standdown. The summary for the 13 cases is presented in Exhibit 2. Exhibit 2 also includes the two IEM staff. Additionally, detailed analysis for the 13 cases is presented in Appendix F of this report.

Our testing showed that the 13 sampled Favorite contractual staff spent **43 percent of the billed time in standdown (not working)**. **One contractor was billed to IEMA-OHS for a total of $244,793 but was on standdown 76 percent of those billings' days (Case 15)**. **Another contractor was billed to IEMA-OHS for a total of $395,321 but was on standdown 70 percent of those billings' days Case 2)**.

Exhibit 2
DAYS SPENT ON STANDDOWN – IEMA-OHS INVOICE TESTING
FY22-FY23

Case Number	Days Billed	Days Worked	Days on Standdown	Percent of Days on Standdown	Total Billings
1	31	16	15	48%	$84,673
2	159	48	111	70%	$395,321
3	33	33	0	0%	$74,003
4	N/A	N/A	N/A	N/A	N/A
5	101	48	53	52%	$248,123
6	79	76	3	4%	$319,141
7	164	164	0	0%	$137,070
8	16	16	0	0%	$40,925
9	194	106	88	45%	$433,189
10	86	39	47	55%	$216,560
11	N/A	N/A	N/A	N/A	N/A
12	82	27	55	67%	$206,719
13	35	15	20	57%	$79,823
14	99	59	40	40%	$130,420
15	97	23	74	76%	$244,793
Total	**1,176**	**670**	**506**	**43%**	**$2,610,760**

Note: Cases 4 and 11 were from IEM invoices. IEM could not charge standdown.

Source: OAG developed from IEMA-OHS invoice testing.

Overall Standdown Costs

During the audit, IEMA-OHS provided billing information from Favorite for the period January 2021 through November 2023. We conducted an analysis to summarize the total payments made for standdown time to Favorite contractual staff. Our analysis found, for the period January 2021 through November 2023:

- Favorite **billings** totaled **$312.4 million**.
- Favorite **billings** contained standdown bills totaling **$82.1 million**.

For the audit period of FY22-FY23, we found:

- Favorite **billings** totaled **$220.3 million**.
- Favorite **billings** contained standdown time totaling **$78.5 million**.
- Favorite **billings** contained **36 percent of billed dollars that was time not worked**.
- Favorite **billings** contained **469,892 hours of time not worked yet paid by IEMA-OHS**.
- Favorite **billings** contained **47,940 instances** of standdown billings.
- Favorite **billings** included **270 contract staff who only billed standdown time**. These 270 contract staff were **billed at $7.5 million even though they did not work while on standdown**.

We asked IEMA-OHS whether it ever **attempted to renegotiate lower hourly rates with Favorite for standdown**, since the temporary contractual staff were not actually working. **IEMA-OHS reported it had not**.

Standdown at Other State Agencies

IEMA-OHS was not the only State agency that utilized Favorite and the standdown process. Exhibit 3 presents information on other State agencies that utilized the two major billable-hour contractors we analyzed in our testing, Favorite and Innovative Emergency Management. We analyzed contracts with State agencies that made expenditures to Favorite and found the following also had agreements that **included standdown**:

- Department of Healthcare and Family Services;
- Department of Agriculture;
- Department of Corrections;
- Department of Human Services; and
- Department of Veterans Affairs.

Exhibit 3
OTHER STATE AGENCY CONTRACTS FOR FAVORITE HEALTHCARE STAFFING AND INNOVATIVE EMERGENCY MANAGEMENT
FY22-FY23

	Favorite Healthcare Staffing FY22		**Favorite Healthcare Staffing FY23**	
Agency	**Contract Amount**	**Contract Purpose**	**Contract Amount**	**Contract Purpose**
HFS	$401,260,476	Medical Professionals and Nursing	N/A	N/A
DHS	$65,065,332	Temp Medical and Non-Medical Staff	$98,308,243	Temp Staff for COVID-19 Non-Medical
DOC	$15,712,171	Health Professionals Nursing	$11,563,966	Nursing
DVA	$4,858,181	Nursing Dietary	$498,222	Nursing
DOA	$346,800	COVID-19 Screenings	N/A	N/A
Total	**$487,242,960**		**$110,370,431**	

	Innovative Emergency Management FY22		**Innovative Emergency Management FY23**	
Agency	**Contract Amount**	**Contract Purpose**	**Contract Amount**	**Contract Purpose**
DPH	$985,844	Mass Vaccination	$1,485,191	Mass Vaccination EBOLA
DHS	N/A	N/A	$29,946,806	Asylum
Total	**$985,844**		**$31,431,997**	

Note: HFS-Department of Healthcare and Family Services. DHS-Department of Human Services. DOC-Department of Corrections. DVA-Department of Veterans Affairs. DOA-Department of Agriculture. DPH-Department of Public Health.

Source: OAG developed from Comptroller information.

IEMA-OHS provided auditors with the Federal Emergency Management Agency (FEMA) Public Assistance Program and Policy Guide (Guide). The Guide, in Chapter 6 on Cost Eligibility, addresses standby time. The Guide states, "FEMA may provide PA [Public Assistance] funding for labor costs related to intermittent standby time for staff conducting eligible evacuating or sheltering, search and rescue, or emergency medical care." The Guide stated that **all five criteria must be met** for the funding:

- Standby use and pay are consistent with the applicant's labor policy.
- The standby time occurred when it was necessary to have resources available to conduct the respective life-saving action.

- **The number of hours and individuals were reasonable and necessary based on the number of resources required**. [Emphasis added.]
- The employee was conducting the respective life-saving action.
- All other labor cost eligibility criteria were met.

The Guide gives standby time examples:

- when bus drivers are deployed to transport evacuees;
- when first responders are deployed for the purpose of evacuating or providing emergency medical care to survivors to save lives; and
- when a contract or union agreement requires payment for standby time.

IEMA-OHS expending $78.5 million, 36 percent of total billings, for contractors that did not provide work **does not appear to be reasonable and necessary** based on the criteria above.

We asked IEMA-OHS for a cause for the use of standdown or standby contractors. IEMA-OHS stated:

> "IEMA-OHS, in response to an unprecedented global pandemic, was standing up vaccination and testing clinics and providing medical staffing to Illinois entities to save lives. This mission was complicated by the fact Illinois had to compete against other states for scarce medical personnel and retain an adequate number of personnel to meet the fluctuating demand."

When IEMA-OHS has no documented analysis on how many contractor staff are needed and then allows excess staff to be paid for not working, the risk of expending taxpayer funding inappropriately is magnified.

Contractors Paid for Time Not Worked	
RECOMMENDATION NUMBER 1	***IEMA-OHS should, in terms of contractual relationships where staff are provided, conduct and document an analysis of the demand for those contractor staff. Additionally, if contractor staff are not needed, IEMA-OHS should consider developing contractual criteria that either lowers rates paid or limits paying for time not worked.***

IEMA-OHS Response:

IEMA-OHS agrees with this recommendation, that prior to any procurement, a documented analysis will be conducted to determine the specific needs of the Agency. Historically, prior to the award of a contract, the Agency engages in an analysis which includes criteria such as the specific capabilities, skills, certifications, locations, dates and times, availability, deployment flexibility, and the overall capability of a potential vendor to provide and sustain required contractual services.

The Agency recognized the need to document contractual oversight procedures and implemented corrective action in November 2023 through a Standard Operating Procedure (SOP) entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract". An additional component of the SOP requires the creation of an individualized service contract checklist containing key contractual elements and instructions related to contract management. This checklist assists IEMA-OHS contract management staff to prioritize contractual elements and manage contractual staff efficiently. As a result of this audit, the Agency is in the process of revising and refining this SOP accordingly to ensure appropriate documentation and address the concerns raised in this recommendation. The Agency is seeking additional opportunities to train and exercise staff on the application of the SOP and the Federal Emergency Management Agency (FEMA) guidance.

Although agreeing with this recommendation generally, the Agency notes that in major disaster responses, organizations routinely compensate personnel for maintaining readiness and rapid deployment availability even when personnel are not continuously engaged in active field operations. This is commonly known as standby time. Examples of standby time include firefighters assigned to station readiness, EMS personnel pre-positioned ahead of anticipated surge events, healthcare personnel maintained on-call during patient surges and disaster-response personnel housed in temporary lodging pending deployment assignments. Emergency response systems must maintain readiness before demand fully materializes during major disasters and public health emergencies. The COVID-19 pandemic created rapidly evolving and uncertain conditions regarding hospitalization trends, staffing demands, geographic surge patterns, and the duration of response operations. During this period, healthcare staffing demand increased significantly nationwide, limiting the availability of qualified personnel. Surge projections changed frequently and delayed mobilization risked compromising continuity of care and disaster response capability. Operational decisions were made based on contemporaneous public health information, staffing availability, projected surge risks known at the time, and reflected good-faith operational judgments made under rapidly evolving conditions. Under these circumstances, standby staffing capacity was consistent with established emergency management practices emphasizing preparedness, continuity of operations, and surge readiness under conditions. Releasing personnel during temporary reductions in operational demand created substantial risk that critical medical staffing resources would not be available if conditions deteriorated or demand rapidly increased.

FEMA guidance has recognized certain standby time and pre-positioning costs associated with emergency protective measures and continuity of operations under applicable emergency authorities. IEMA-OHS follows FEMA's Public Assistance Program Policy Guide (PAPPG), which provides guidance regarding eligible reimbursement costs incurred by a state recipient under the Public Assistance Grant Program. Specifically, PAPPG references that Public Assistance funding for labor costs related to intermittent standby time for staff conducting eligible emergency medical care are allowable when standby time use and pay are consistent with a contract that requires payment for standby time. Two key criteria must be met in order for standby time costs to be eligible for reimbursement: (1) The standby time must have occurred when it was necessary to have resources available to conduct the respective life-saving action and the number of hours, and (2) individuals were reasonable and necessary based on the number of resources required, (PAPPG Version 4, effective June 1, 2020, pg. 71). FEMA manages the Public Assistance Grant Program and as such makes the final determination of reasonable cost eligibility for projects related to the Federal Public Assistance Grant Program including costs associated with standby time. All costs associated with the Agency staffing contracts that included standby time were submitted to FEMA, approved, and reimbursed to the Agency by FEMA. FEMA's approval reflects the Agency's compliance with this guidance.

Evaluation of Vendor Proposals

IEMA-OHS **failed to consistently follow procurement procedures when procuring vendor services** for billable-hour contracts under a State-declared disaster and failed to ensure the winning vendor's proposal accurately described vendor staffing resources.

The Illinois Procurement Code (30 ILCS 500/20-155(c)) requires State agencies to maintain a procurement file for all contracts, regardless of the method of procurement. The procurement file must contain the basis on which the award is made, all submitted bids and proposals, all evaluation materials, score sheets, and

all other documentation related to the evaluation, negotiation, and the award process.

IEMA-OHS's contracting procedures, in the Formal Solicitations-Contract Evaluation and Development section, state:

> "If the solicitation is a formal RFP, the Agency will have each evaluator complete an Evaluator Confidentiality Statement along with a Compliance, Conflict of Interest and Confidentiality Statement Form. **These are signed by each evaluator, and the proposals are not released for evaluation without the form completed**." [Emphasis added.]

The same section of the IEMA-OHS contracting procedures state, once evaluators review vendor proposals, "**The evaluation score sheets are to be returned to the APO** [Agency Procurement Officer]**. The APO or designee will review the comments and scores and see if there are any outliers, if there are outliers or questions, reach out to the evaluators and have a meeting for a discussion**."

IEMA-OHS's Notice for <u>Procurement During a State Declared Disaster</u>, effective March 5, 2015, states:

> "In the event that State procurement rules are suspended as part of a state disaster response, IEMA shall obtain resources required to support local and/or state efforts in a fair, open and competitive manner without preventing, hindering or delaying necessary action to cope with a disaster. Full, open competition means a complete specification or purchase description is publicly solicited and multiple bidders are allowed to compete effectively for the business. The IEMA Agency Procurement Officer (APO), in coordination with the Chief Fiscal Officer and/or Chief of Staff, shall direct activities to procure goods and services … in a manner that complies with the policy goal stated above."

We analyzed five IEMA-OHS billable-hour procurements in effect during FY22-FY23 and tested documentation against established criteria. For these tested procurements, IEMA-OHS responded, on May 14, 2026, that it was "adhering to its Disaster Procurement Procedures contained in the 'Notice for Procurement During a State Declared Disaster.'" After considering IEMA-OHS responses to our testing exceptions, procurement deficiencies are noted below.

- <u>Vendor proposals submitted to IEMA-OHS were not always scored by multiple evaluators</u>. Twenty percent (1 of 5) of the procurements were completed when the Agency had no procurement staff and **only one evaluator assessed the multiple vendor proposals**. This was the COVID-19 response cost recovery contract awarded to Tidal Basin Government Consulting (Tidal Basin).

- <u>IEMA-OHS procurement files were missing documentation required by the Illinois Procurement Code and Agency policies</u>. Forty percent (2 of 5) of the procurement files tested lacked signed confidentiality forms from one or more evaluators.

- In the COVID-19 response cost recovery procurement file, which was ultimately awarded to Tidal Basin, there is **no evidence** that the one and only evaluator reviewing vendor proposals signed a conflict-of-interest form.
- In the FY22 statewide staffing procurement file, which was ultimately awarded to Favorite, there is **no evidence** the two employees who assigned points for vendor reference calls signed conflict of interest forms. **These two employees were also not listed as evaluators for this procurement file**.

- <u>IEMA-OHS procurement files did not mediate a difference in evaluator opinions</u>. Twenty percent (1 of 5) of the procurement files contained scoring where evaluators had assigned significantly different scores for the same criteria for the same vendor proposal. The mass vaccination coordination contract procurement file, which was awarded to IEM, showed the three evaluators disagreed on whether IEM's proposal satisfied the listed criteria. Evaluators could score up to 25 points for the following criteria: "Business model on how the vendor will achieve all points and coordination efforts in the State Emergency Operation Center and Statewide Field Teams. The Business Model should include duties, goals, timelines and deliverables."
  - One evaluator assigned 10 of 25 points (40%).
  - One evaluator assigned 25 of 25 points (100%).
  - One evaluator assigned 18 of 25 points (72%).
  - **There was no evidence to support that a meeting was held to resolve the differences in evaluator opinion**.
- <u>IEMA-OHS procurement files reported an inaccurate evaluation score summary</u>. In twenty percent (1 of 5) of the procurement files, **the APO evaluation summary of vendor proposal scores did not accurately reflect the scores assigned by the evaluators**. The FY22 statewide staffing contract procurement file, which was ultimately awarded to Favorite Healthcare Staffing, showed the APO's evaluation summary did not include one evaluator's points assigned to the Triage Staff proposal. This resulted in a 147.87-point difference between Triage's actual final score and the reported final score. Auditors note that this difference did not affect the outcome of this procurement.
- <u>IEMA-OHS did not monitor or question the staffing resources listed in the vendor proposals</u>.
  - IEM's proposal included the resumes of proposed IEM staff to be assigned as State Emergency Operations Center (SEOC) Managers, Program Manager, and other positions requested by IEMA-OHS. **None of the IEM employees listed in the proposal were included in IEM's FY22-FY23 invoices**. **The proposed IEM employees appear to have never worked on this contract**.

  - Tidal Basin's proposal included the resumes of proposed employees to work on COVID-19 response cost recovery. **Only one of the Tidal Basin employees mentioned in the proposal had time billed to the invoice**. **The time billed was less than an hour**.

- <u>IEMA-OHS requested references from all vendors to attest to the vendor's past work performance but chose not to check these references</u>. In 60 percent (3 of 5) of the procurement files, there is **no evidence IEMA-OHS contacted vendor references** as a part of the evaluation process.

In response to these deficiencies in the evaluation of vendor proposals, IEMA-OHS responded, "Disaster Proclamation states…the provisions of the Illinois Procurement Code that would in any way prevent, hinder, or delay necessary action in coping with the disaster are suspended to the extent they are not required by federal law."

In response to the two IEMA-OHS employees who assigned points on vendor reference calls without signing conflict of interest forms, IEMA-OHS stated the two employees are Procurement Office employees, and it is normal standard practice that confidentiality forms are not completed by Procurement Staff who provide the function for the Agency.

In response to the difference in scoring for IEM's proposal of their business model, IEMA-OHS responded stating that the scoring is subjective.

In response to the inaccurate evaluation score summary, IEMA-OHS reported, "the final eval file wasn't saved after updating." IEMA-OHS also stated the difference was "immaterial to the outcome of the procurement." Auditors note that this difference did not affect the outcome of this procurement.

Regarding the vendor proposals not accurately reflecting the staffing resources to be provided, IEMA-OHS reported the Tidal Basin contract was procured **when the Agency did not have any procurement staff**.

In response to deciding not to contact vendor references when reviewing vendor proposals, IEMA-OHS stated, "References were not part of the scoring tool, references may be contacted if there was a responsibility issue…the solicitation states: The State reserves the right to conduct reference checks with the winning entity. The solicitation did not state that references would be checked."

IEMA-OHS's failure to ensure multiple evaluators review procurement proposals, failure to ensure all evaluators sign conflict of interest forms, failure to mediate differences in evaluator opinions, and failure to accurately report evaluation scores could result in an unfair or biased contract award. IEMA-OHS's decision not to contact all vendor references and the Agency's lack of verification of vendor staff members may hinder the Agency's ability to ensure vendors provide services as promised.

Evaluation of Vendor Proposals	
RECOMMENDATION NUMBER 2	***IEMA-OHS should ensure all vendor proposals are reviewed in an unbiased, fair, consistent, and thorough manner, including during State declared disasters.***

IEMA-OHS Response:

IEMA-OHS agrees with this recommendation. In exercising the award of contracts during a disaster, IEMA-OHS is careful to only suspend provisions of the Illinois Procurement Code (30 ILCS 500) where Section 7(1) of the Illinois Emergency Management Agency Act (IEMA Act) is invoked, to the extent necessary to preserve life and property. For each contract awarded under the disaster proclamation, IEMA-OHS' legal and procurement staff closely review each such suspension to ensure that contracts are awarded in a fair, unbiased, and thorough manner, to the extent possible, and that such awards conform with federal standards pursuant to 2 CFR 200. This process conforms with the Agency's policy dated March 5, 2015, entitled "Procurement during a State Declared Disaster (Disaster Procurement Policy)." During the COVID-19 disaster, IEMA-OHS Procurement Office completed over 1,200 resource requests for purchases and contracts for services. These resource requests were essential to the Agency's COVID-19 response efforts and mandate to protect public health and safety. As a result, time was a critical implementing factor. Despite this criticality, the Agency maintains that each of these contracts were reviewed in conjunction with the Disaster Procurement Policy, as well as applicable state and federal laws, and FEMA guidance. Based upon these recommendations, IEMA-OHS is in the process of updating this existing Disaster Procurement Policy to ensure adequate review and documentation of disaster procurement procedures. The Agency is seeking additional opportunities to train and exercise staff on the application of the SOP.

Contract Execution Signature Issues

IEMA-OHS failed to ensure all billable-hour contracts, basic ordering agreements, and contract amendments were signed by all parties **prior to the effective dates of those agreements**.

Auditors reviewed all IEMA-OHS FY22-FY23 billable-hour contracts, basic ordering agreements (BOAs), and contract amendments. In the 28 contracts tested, auditors found the following:

- 2 amendments were signed by IEMA-OHS **four and six months after the effective date of the amendments**;
- 3 amendments **were not signed by the vendor**;
- 2 BOAs were **not** signed by the vendor;
- 4 BOAs were signed by IEMA-OHS **after the BOA term start date** with IEMA-OHS's signatures dated one day to one month after the term start; and
- 4 BOAs were signed by the vendor **after the BOA term start date** with vendor signatures dated one day to one month after the term start.

IEMA-OHS responded, on May 14, 2026, "that all BOAs tested were entered against Master Contracts where the Master Contract included terms and conditions that were signed by both the Vendor and the State of Illinois."

Section 3.1.2 of IEMA-OHS's contracts states, "Vendor shall not commence billable work in furtherance of the contract prior to final execution of the contract except when permitted pursuant to 30 ILCS 500/20-80."

Additionally, the Illinois Procurement Code (30 ILCS 500/1-15.30) defines a contract as "all types of State agreements, regardless of what they may be called, for the procurement, use, or disposal of supplies, services, professional or artistic services, or construction or for leases of real property where the State is the lessee, or capital improvements, and including renewals, master contracts, contracts for financing through use of installment or lease purchase arrangements, renegotiated contracts, amendments to contracts, and change orders."

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls. These controls should include ensuring that all contracts, BOAs, and contract amendments have been properly authorized via signature(s).

In response to our testing exceptions relative to late or missing signatures, IEMA-OHS often cited the Gubernatorial Disaster Proclamation stating, "the provisions of the Illinois Procurement Code that would in any way prevent, hinder, or delay necessary action in coping with the disaster are suspended to the extent they are not required by federal law." Auditors would think that **if some contracts, BOAs, and contract amendments were able to be signed despite the Gubernatorial Disaster Proclamation then it raises the question why others were not signed and how they chose which to sign and not sign**.

Auditors note that good internal controls should indicate that if IEMA-OHS can sign some agreements, it should be able to sign all agreements in a timely manner. IEMA-OHS's failure to ensure all vendor agreements were signed by all parties prior to the effective date of the agreements creates a weakness in IEMA-OHS's internal controls to monitor and ensure vendors are performing work as intended.

Contract Execution Signature Issues

RECOMMENDATION NUMBER 3	***IEMA-OHS should ensure all contracts, basic ordering agreements, and contract amendments are signed by both IEMA-OHS and the contractor(s) on or before the effective date.***

IEMA-OHS Response:

IEMA-OHS agrees with this recommendation and seeks to ensure that all contracts are signed prior to their effective date. In awarding contracts during a disaster, IEMA-OHS is careful to only suspend provisions of the Illinois Procurement Code, where Section 7(1) of the IEMA Act is invoked, to the extent necessary to preserve life and property. For each contract awarded under the disaster proclamation, legal and procurement staff closely review each such suspension to ensure compliance with the intent of the Procurement Code while recognizing the unique nature of timely emergency response. This process conforms with the Agency's policy dated March 5, 2015, entitled "Procurement during a State Declared Disaster." IEMA-OHS is presently in the process of updating this existing policy to ensure adequate review and documentation of disaster procurement procedures. The Agency is seeking additional opportunities to train and exercise staff on the application of the SOP.

Failure to Enforce Contract Requirement on Idle Contractors

IEMA-OHS failed to enforce a contractual provision for a billable-hour contract relating to notifications when contractual staff were idle and not assigned to a mission. This resulted in **contractual staff being paid for time not working**. Additionally, IEMA-OHS had no documentation to demonstrate how many billable-hour contractor staff were needed.

In the FY22 and FY23 master contracts between Favorite and IEMA-OHS, under State's Responsibilities, the contracts state:

> "In cases where staff are left idle or days in transition due to reassignment to new work location (not including scheduled or requested time off), the State will allow Vendor to pay each TSP for a maximum of Twelve (12) hours per day. **Vendor must inform the State within 24 hours if any TSP is entitled to payment but has not been assigned to clinical duties, so that any such TSP may be promptly assigned**." [Emphasis added.]

Additionally, the contracts detail, "The State will be solely responsible for determining the needs, numbers, types of [Temporary Staffing Personnel], and locations, then communicating its needs to [Favorite], who shall comply with the terms and conditions of this contract."

During the audit, we found that many Favorite staff were **billed for, and paid, when they did not work**. This was a **condition known as standby or standdown**.

Given that the contracts with Favorite appear to have anticipated the standby or standdown situation, we asked IEMA-OHS for **documentation to show how the agency calculated** the number of each type of job title (5,000 Registered Nurses, 1,000 Physician Assistants, 1,000 Nurse Practitioners, etc.) that would be <u>needed; the calculations could</u> ensure that the time spent not working yet being paid was kept to a minimum.

IEMA-OHS reported the numbers in the initial Request for Proposals were determined after extensive analysis. After providing the explanation of the process, IEMA-OHS stated, **"We have reviewed our archives and have not found any specific documentation of this process."** [Emphasis added.]

Not having documentation to support how many contractor staff were the optimal needed may have led to **having too many** individuals who were not needed but were billed and paid by IEMA-OHS.

Since documentation showed an extensive use of standby or standdown, we asked IEMA-OHS whether it had a database of the notifications required when a contractor was not assigned to work. **IEMA-OHS could not provide documentation to show compliance with the contract provision**.

When asked by auditors in a meeting on June 17, 2025, about notifications of idle contractual staff, an IEMA-OHS official reported that the Agency could not find this type of communication and does **not seem to have anything that would be specific to the contract requirement**.

IEMA-OHS failed to enforce a contract requirement, a requirement which the Agency developed. Failure to enforce the contract provision resulted in significant additional payments to contractors for contractual staff for periods in which they did not work.

Failure to Enforce Contract Requirement on Idle Contractors

RECOMMENDATION NUMBER 4	***IEMA-OHS should enforce contract provisions related to billable-hour contracts and document how compliance with the provisions was accomplished. Additionally, IEMA-OHS should maintain documentation to support how many contractual staff are needed to best utilize available funding.***

IEMA-OHS Response:

IEMA-OHS agrees with this recommendation. The Agency recognized this weakness and implemented corrective action in November 2023 through the SOP entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." The Agency believes the SOP addresses this recommendation, as it establishes more thorough contract management duties, including accountability for contract deliverables and compliance. An additional component of the SOP requires the creation of an individualized service contract checklist containing key contractual elements and instructions related to contract management. This checklist assists IEMA-OHS contract management staff to prioritize contractual elements and manage contractual staff efficiently. As a result of this audit, the Agency is in the process of reviewing this SOP, with the goal of revising and refining the procedure to better address the concerns raised in this recommendation. The Agency is seeking additional opportunities to train and exercise staff on the application of the SOP.

Adequate Support for Billings

IEMA-OHS **failed to ensure vendors provided adequate support for invoice billings prior to approving payment for those invoices**. The invoices IEMA-OHS approved for payment lacked standardized timesheets and lacked sufficient work descriptions.

During the audit, we reviewed 68 Favorite and 197 IEM invoices for a total of 265 invoices. The 265 invoices totaled $264,896,675. We noted the following deficiencies during our review.

Lack of Timesheet Standardization and Missing Information

IEMA-OHS failed to provide vendors with standardized requirements for contractor timesheets. Both IEM and Favorite submitted invoices with various timesheet templates as invoice billing support. Additionally, IEM and its subcontractors all utilized different timesheet templates. We provide **10 different time report documents we found in the review of billable-hour invoices** (see Exhibits 4-13). These will be referenced throughout this finding.

Exhibit 4
IEM CONTRACTOR TIMESHEET EXAMPLE
With Employee Signature and Vague Work Description

IEM.

Independent Contractor
Time Record

P.O. Box 110265
Durham, NC 27709
(919) 990-8191

Please complete the highlighted fields.

Name:	[redacted]
E-mail Address:	[redacted]
IEM Project Number:	20379.21.001
Week Ending Date:*	10/8/2021

Day	Date	Total Hours Worked**	Project Billing Code	Description of Work Performed
Saturday	10/2/2021		20379.21.001	
Sunday	10/3/2021		20379.21.001	
Monday	10/4/2021	10.00	20379.21.001	Site Coordination Team Lead for Expanded Access Pod Vaccine Clinics
Tuesday	10/5/2021	10.00	20379.21.001	Site Coordination Team Lead for Expanded Access Pod Vaccine Clinics
Wednesday	10/6/2021	9.75	20379.21.001	Site Coordination Team Lead for Expanded Access Pod Vaccine Clinics
Thursday	10/7/2021	8.25	20379.21.001	Site Coordination Team Lead for Expanded Access Pod Vaccine Clinics
Friday	10/8/2021			
Total Hours		38.00		

*Work week begins on Saturday and ends on Friday.
**Quarter-hour increments only. Less lunch breaks and other breaks from work.

By my signature, I certify that the hours shown above were worked by me during the week(s) indicated.

[redacted]
Name (Printed)

[redacted]
Signature

10/7/2021
Date

[redacted]
IEM Representative (Printed)

IEM Representative Signature

Date

Note: Auditors redacted personally identifiable information from the document.

Source: IEMA-OHS billing invoice documentation.

Exhibit 5
IEM CONTRACTOR TIMESHEET EXAMPLE
With No Employee Signature or Work Description

Time Detail

Time Period: 10/2/2021 - 10/29/2021
Query: 20379.21
Actual/Adjusted: Show hours worked in this period only.

Data Up to Date: 11/10/2021 10:15:00 AM
Executed on: 11/10/2021 10:14AM GMT-05:00
Printed for: [redacted]
Insert Page Break After Each Employee: Yes

Employee: [redacted] **ID:** [redacted] **Time Zone:** Eastern
Status: Active **Status Date:** 3/21/2021 **Pay Rule:** Salary US FT

Primary Account	Start	End
2.02.26.FL/0/0[redacted]/0/0/2GY202359	8/21/2021	10/23/2021
2.02.26.IL/0/0[redacted]/0/0/2GY202359	10/23/2021	Forever

Date/Time *Xfr/Move: Account*	Apply To	In Punch *Comment*	In Exc	Out Punch *Xfr: Work Rule*	Out Exc	Override Amount	Adj/Ent Amount	Money Amount	Day Amount	Totaled Amount	Cum. Tot. Amount
10/2/2021 9:00 AM *////20379.21.001/*	Hours Worked						8.00				8.00
10/3/2021 9:00 AM *////20379.21.001/*	Hours Worked						8.00				16.00
10/4/2021 9:00 AM *////20379.21.001/*	Hours Worked						13.50				29.50
10/5/2021 9:00 AM *////20379.21.001/*	Hours Worked						12.50				42.00
10/6/2021 9:00 AM *////20379.21.001/*	Hours Worked						12.50				54.50
10/7/2021 9:00 AM *////20379.21.001/*	Hours Worked						12.00				66.50
10/8/2021 9:00 AM *////20379.21.001/*	Hours Worked						11.00				77.50

Note: Auditors redacted personally identifiable information from the document.

Source: IEMA-OHS billing invoice documentation.

Exhibit 6
IEM SUBCONTRACTOR TIMESHEET EXAMPLE
Judge

[redacted]

Judge SINCE 1970
CONSULTING ✻ STAFFING ✻ TRAINING

COMPLETED
Period: 10/02/21 - 10/08/21

EaZyTyme Electronic Timesheet

Electronic Approval by: [redacted] Approval Date: 10/11/21

Plc Code: 286184_VACCINATION_OUTREA **Client: INNOVATIVE_EMERGE_1877426**

Job/Task	Project Type	Pay Code	Sat 02	Sun 03	Mon 04	Tue 05	Wed 06	Thu 07	Fri 08	Totals
	BILL	OT							2.00	2.00
	BILL	RT			8.00	8.00	8.00	8.00	8.00	40.00

Timesheet Comments

Date	Job/Task	Project Type	Pay Code	Hours	Comments
Mon 04		BILL	RT	8.00	IEM Work
Tue 05		BILL	RT	8.00	IEM Work
Wed 06		BILL	RT	8.00	IEM Work
Thu 07		BILL	RT	8.00	IEM Work
Fri 08		BILL	RT	8.00	IEM Work
Fri 08		BILL	OT	2.00	IEM Work
Fri 08		(T)			IEM Work

Note: Auditors redacted personally identifiable information from the document.

Source: IEMA-OHS billing invoice documentation.

Exhibit 7
IEM SUBCONTRACTOR TIMESHEET EXAMPLE
Klap6

Name	Team	Location	Shift Date	Shift Start	Shift Finish	Total Hours
[redacted]	NP	Batavia	10/4/2021	5:30	18:29	13.00
	NP	Batavia	10/5/2021	10:20	20:07	10.00
	NP	Batavia	10/6/2021	13:09	20:35	7.5
	NP	Batavia	10/7/2021	12:57	22:39	9.75
	NP	Batavia	10/8/2021	8:57	17:24	8.5
	NP	Batavia	10/9/2021	7:47	18:31	10.75
	NP	Forest Park	10/4/2021	6:59	16:31	9.75
	NP	Forest Park	10/5/2021	8:09	15:26	7.5
	NP	Forest Park	10/6/2021	6:52	16:24	9.75
	NP	Forest Park	10/7/2021	13:45	22:43	9
	NP	Forest Park	10/8/2021	9:00	10:00	1
	NP	Forest Park	10/8/2021	12:27	20:43	8.5
	NP	Forest Park	10/9/2021	5:41	14:10	8.5

Note: Auditors redacted personally identifiable information from the document.

Source: IEMA-OHS billing invoice documentation.

Exhibit 8
IEM SUBCONTRACTOR TIMESHEET EXAMPLE
All Hands Consulting

All Hands Consulting IEMA EOC Staffing - Hours through October 15, 2021

Date	Start	End	Hours	Description	Rate	Total
[redacted]	(Consultant)					
10/2	6:30	12:30	6.00	Event ID: A2371 -Marquardt Middle School - Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 702.00
10/4	6:45	15:30	8.75	Event ID: A3312 - JLM Abundant Center - Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 1,023.75
10/5	8:00	14:45	6.75	Event ID: A4273 - Verve College- Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 789.75
10/6	6:00	13:00	7.00	Event ID: 3343 -YCCS- McKinley-Lakeside Leadership Academy - Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 819.00
10/7	7:30	17:15	9.75	Event ID: 3008- St. Stanislaus Bishop & Martyr Church - Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 1,140.75
10/8	5:15	17:15	12.00	Event ID: 3914-CBTS Aurora - Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 1,404.00
10/9	8:30	16:30	8.00	Event ID:A4387 - Greater Galilee Baptist Church -Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 936.00
10/10	6:15	13:45	7.50	Event ID: 4705-Valley Kingdom Ministries International - Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 877.50
10/11	7:00	18:15	11.25	Event ID: 4168 - Skytech Enterprises LTD Security Services - Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 1,316.25
10/13	5:30	17:15	11.75	Event ID: 3940 - CBTS - South Suburban College Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 1,374.75
10/14	3:30	18:00	14.50	Event ID: A4908 and A4987 - Stateville CC (Plan B) Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 1,696.50
10/15	5:30	17:15	11.75	Event ID: 3918-CBTS Aurora - Observation and submission of reports for check in on-site, vendor list, and end of day report.	$ 117.00	$ 1,374.75
Total			115.00			$ 13,455.00

Note: Auditors redacted personally identifiable information from the document.

Source: IEMA-OHS billing invoice documentation.

Exhibit 9
IEM SUBCONTRACTOR TIMESHEET EXAMPLE
All Hands Consulting

[redacted] (Consultant)				
9/5	9:00	21:00	11.25	SEOC Support: Director Support Springfield/Remote
9/6	9:15	19:00	9.00	SEOC Support: Director Support Springfield/Remote
9/7	9:00	19:00	9.25	SEOC Support: Director Support Springfield/Remote
9/8	8:30	16:00	7.00	SEOC Support: Director Support Springfield/Remote
9/10	10:00	12:00	1.50	SEOC Support: Director Support Springfield/Remote
9/11	9:15	20:00	10.00	SEOC Support: Director Support Springfield/Remote
9/12	7:15	19:15	11.00	SEOC Support: Director Support Springfield/Remote
9/13	8:45	17:30	8.25	SEOC Support: Director Support Springfield/Remote
9/14	9:00	18:30	8.75	SEOC Support: Director Support Springfield/Remote
9/15	7:00	18:00	10.50	SEOC Support: Director Support Springfield/Remote
Total			86.50	

Note: Auditors redacted personally identifiable information from the document.

Source: IEMA-OHS billing invoice documentation.

Exhibit 10
FAVORITE CONTRACTOR TIMESHEET EXAMPLE

Favorite Staffing

IL IEMA - Cook Co. Health Dept
MISSION: 98818

Date:	9/23/21
Day:	Thursday
Onsite Name:	[redacted]
Onsite Signature:	[redacted]

Mission #	Facility	Class	Last Name	First Name	EID	Phone Number	Hotel Room	Temp	Status	Shift Time	Total Hours	Signature
98818	Cook Co. Health Dept.	RN	[redacted]	[redacted]	[redacted]	[redacted]	1021	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.		[redacted]	[redacted]	[redacted]	[redacted]		[redacted]				[redacted]
98818	Cook Co. Health Dept.	RN	[redacted]	[redacted]	[redacted]	[redacted]	1019	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	RN	[redacted]	[redacted]	[redacted]	[redacted]	913	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	RN	[redacted]	[redacted]	[redacted]	[redacted]	1017	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	RN	[redacted]	[redacted]	[redacted]	[redacted]	917	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	RN	[redacted]	[redacted]	[redacted]	[redacted]	1012	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	RN	[redacted]	[redacted]	[redacted]	[redacted]	1010	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	RN	[redacted]	[redacted]	[redacted]	[redacted]	706	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	RN	[redacted]	[redacted]	[redacted]	[redacted]	1005	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	RN	[redacted]	[redacted]	[redacted]	[redacted]	1003	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	LPN	[redacted]	[redacted]	[redacted]	[redacted]	921	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	LPN	[redacted]	[redacted]	[redacted]	[redacted]	909	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	LPN	[redacted]	[redacted]	[redacted]	[redacted]	1013	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	LPN	[redacted]	[redacted]	[redacted]	[redacted]	916	[redacted]	WORKING	6AM	10	[redacted]
98818	Cook Co. Health Dept.	LPN	[redacted]	[redacted]	[redacted]	[redacted]	913	[redacted]	WORKING	6AM	10	[redacted]

Note: Auditors redacted personally identifiable information from the document.

Source: IEMA-OHS billing invoice documentation.

Exhibit 11
FAVORITE CONTRACTOR TIMESHEET EXAMPLE

Image: 14459692-1 Invoice: 1261095 Customer No: 9510400

Favorite Healthcare Staffing — Powered by StaffBridge

Employee Name:	[redacted]			Approved.	[redacted]
				Title:	Sgt
				Date Signed:	1/27/2021 09:14 AM
Employee ID.	[redacted]	Date.	1/25/2021	[redacted]	
Class:	RN	Time In:	6.00 AM		
Area:	CLIN	Time Out.	6.00 PM		
In-Charge:	No	Meal:	30m		
Cost Center.		Hours:	11.50h		

Note: Auditors redacted personally identifiable information from the document.

Source: IEMA-OHS billing invoice documentation.

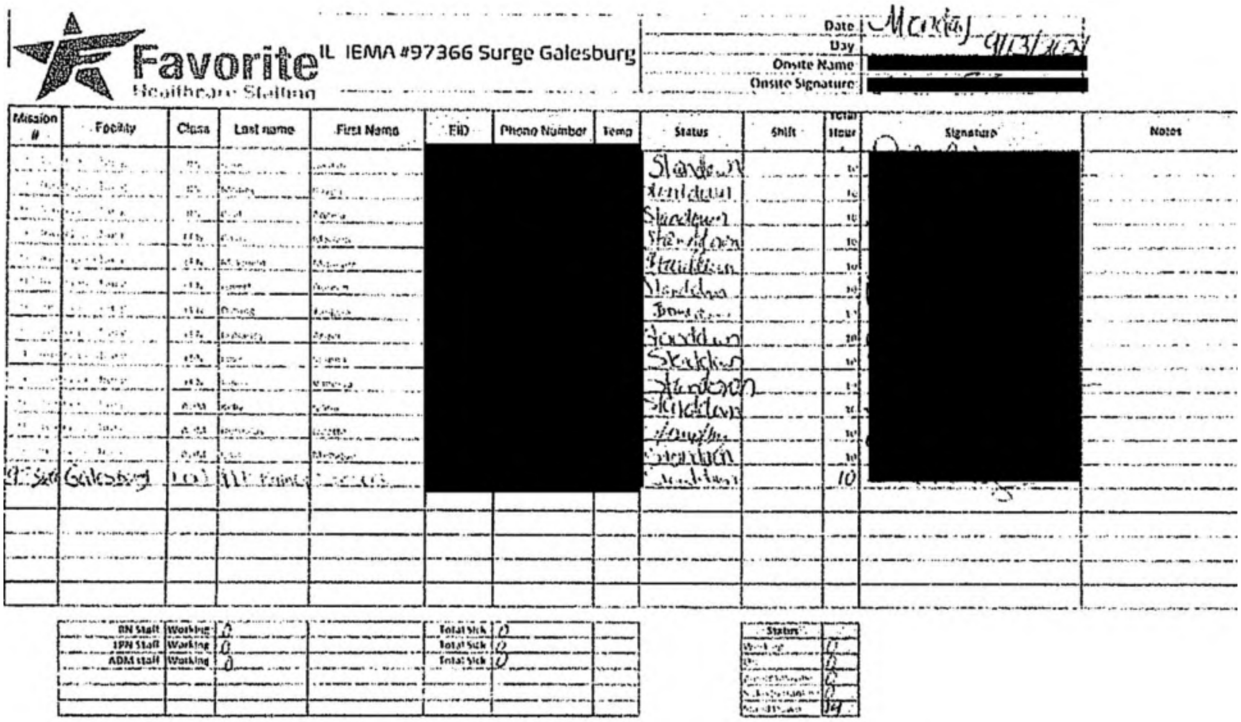
Exhibit 12
FAVORITE CONTRACTOR TIMESHEET EXAMPLE

First Name	Last Name	EID	Area	Class	Check In Time	Check Out Time	Total Hours (Actual)	Working Hours	Standby Hours	OTE Hours	Total Hours Worked & Standby
[redacted]	[redacted]	[redacted]	TELE	RN	1/1/2022 8:01:31 AM	1/1/2022 6:01:23 PM	10	0	10	0	10
			TELE	RN	1/3/2022 8:31:33 AM	1/3/2022 6:30:36 PM	9.98	10	0	0	10
			TELE	RN	1/4/2022 8:30:29 AM	1/4/2022 6:33:02 PM	10.04	10	0	0	10
			TELE	RN	1/5/2022 8:01:54 AM	1/5/2022 6:00:32 PM	9.98	0	10	0	10
			TELE	RN	1/6/2022 8:00:52 AM	1/5/2022 6:00:42 PM	10	10	0	0	10
			TELE	RN	1/7/2022 8:00:36 AM	1/7/2022 6:00:55 PM	10.01	0	10	0	10
			VAC	LPN	1/3/2022 2:30:37 PM	1/3/2022 4:23:40 PM	1.88	2	8	0	10
			VAC	LPN	1/4/2022 8:00:43 AM	1/4/2022 6:00:00 PM	9.99	10	0	0	10
			VAC	LPN	1/5/2022 8:00:44 AM	1/5/2022 6:00:00 PM	9.99	0	10	0	10
			VAC	LPN	1/6/2022 8:01:02 AM	1/6/2022 6:04:14 PM	10.05	10	0	0	10
			VAC	LPN	1/7/2022 8:00:13 AM	1/7/2022 6:06:01 PM	10.1	0	10	0	10
			ICU	RN	1/1/2022 9:03:25 AM	1/1/2022 7:02:33 PM	9.99	0	10	0	10
			ICU	RN	1/3/2022 8:01:17 AM	1/3/2022 4:32:25 PM	8.52	8.5	1.5	0	10
			ICU	RN	1/4/2022 8:08:51 AM	1/4/2022 6:21:00 PM	10.2	10.25	0	0	10.25
			ICU	RN	1/5/2022 8:02:03 AM	1/5/2022 6:01:52 PM	10	0	10	0	10
			ICU	RN	1/6/2022 8:01:45 AM	1/6/2022 6:13:50 PM	10.2	10.25	0	0	10.25
			ICU	RN	1/7/2022 8:00:50 AM	1/7/2022 6:01:06 PM	10	0	10	0	10
			MS	RN	1/1/2022 7:47:51 AM	1/1/2022 5:47:00 PM	9.99	0	10	0	10
			MS	RN	1/3/2022 7:53:09 AM	1/3/2022 6:11:02 PM	10.3	10.25	0	0	10.25
			MS	RN	1/4/2022 7:53:24 AM	1/4/2022 5:53:00 PM	9.99	10	0	0	10
			MS	RN	1/5/2022 8:07:56 AM	1/5/2022 7:30:30 PM	10.38	10.5	0	0	10.5
			MS	RN	1/6/2022 8:01:28 AM	1/6/2022 6:01:00 PM	9.99	10	0	0	10
			ER	RN	1/1/2022 8:58:20 AM	1/1/2022 6:56:58 PM	9.96	0	10	0	10
			ER	RN	1/3/2022 11:11:09 AM	1/3/2022 9:11:50 PM	10.01	10	0	0	10
			ER	RN	1/4/2022 7:41:36 AM	1/4/2022 5:41:00 PM	9.99	10	0	0	10
			ER	RN	1/5/2022 5:17:42 AM	1/5/2022 6:16:16 PM	9.98	10	0	0	10
			ER	RN	1/6/2022 7:46:03 AM	1/6/2022 6:16:48 PM	10.51	10.5	0	0	10.5
			ER	RN	1/7/2022 7:16:44 AM	1/7/2022 5:15:24 PM	10.03	0	10	0	10
			TELE	RN	1/1/2022 7:59:25 AM	1/1/2022 6:00:18 PM	10.01	0	10	0	10
			TELE	RN	1/3/2022 8:00:22 AM	1/3/2022 6:10:25 PM	10.17	10.25	0	0	10.25
			TELE	RN	1/4/2022 8:00:13 AM	1/4/2022 6:00:00 PM	10	10	0	0	10
			TELE	RN	1/5/2022 8:00:30 AM	1/5/2022 6:00:34 PM	10	0	10	0	10
			TELE	RN	1/6/2022 8:00:16 AM	1/6/2022 6:30:47 PM	10.51	10.5	0	0	10.5
			TELE	RN	1/7/2022 8:00:37 AM	1/7/2022 6:01:29 PM	10.01	0	10	0	10
			MS	RN	1/1/2022 8:00:40 AM	1/1/2022 6:00:49 PM	10	0	10	0	10
			MS	RN	1/3/2022 8:00:53 AM	1/3/2022 6:00:48 PM	10	10	0	0	10
			MS	RN	1/4/2022 8:00:53 AM	1/4/2022 6:18:00 PM	10.29	10.25	0	0	10.25
			MS	RN	1/5/2022 8:00:35 AM	1/5/2022 6:02:02 PM	10.02	0	10	0	10
			MS	RN	1/6/2022 8:01:56 AM	1/6/2022 6:13:17 PM	10.19	10.25	0	0	10.25
			MS	RN	1/7/2022 8:01:55 AM	1/7/2022 6:01:55 PM	10	0	10	0	10
			MS	RN	1/1/2022 8:01:45 AM	1/1/2022 6:00:34 PM	9.98	0	10	0	10
			MS	RN	1/3/2022 11:34:40 AM	1/3/2022 6:01:24 PM	6.45	6.5	3.5	0	10
			MS	RN	1/4/2022 8:00:45 AM	1/4/2022 6:17:53 PM	10.29	10.25	0	0	10.25
			MS	RN	1/5/2022 8:01:06 AM	1/5/2022 6:00:56 PM	10	0	10	0	10
			MS	RN	1/6/2022 8:19:16 AM	1/6/2022 6:01:32 PM	9.7	9.75	0.25	0	10
			MS	RN	1/7/2022 8:00:42 AM	1/7/2022 6:01:58 PM	10.02	0	10	0	10
			MS	RN	1/1/2022 8:50:44 AM	1/1/2022 6:52:45 PM	10.03	0	10	0	10
			MS	RN	1/3/2022 8:02:28 AM	1/3/2022 6:02:00 PM	9.99	10	0	0	10
			MS	RN	1/4/2022 8:30:05 AM	1/4/2022 6:30:00 PM	10	10	0	0	10
			MS	RN	1/5/2022 9:21:32 AM	1/5/2022 7:21:00 PM	9.99	0	10	0	10
			MS	RN	1/6/2022 8:29:16 AM	1/6/2022 6:55:53 PM	10.44	10.5	0	0	10.5
			MS	RN	1/7/2022 8:08:15 AM	1/7/2022 6:20:58 PM	10.21	0	10.25	0	10.25

Note: Auditors redacted personally identifiable information from the document.

Source: IEMA-OHS billing invoice documentation.

Exhibit 13
ILLEGIBLE FAVORITE CONTRACTOR TIMESHEET EXAMPLE


Favorite Healthcare Staffing IL IEMA #97366 Surge Galesburg

Date | Day | Onsite Name [redacted] | Onsite Signature [redacted]

Mission #	Facility	Class	Last name	First Name	EID	Phone Number	Temp	Status	Shift	Total Hour	Signature	Notes
					[redacted]						[redacted]	

Note: Auditors redacted personally identifiable information from the document.

Source: IEMA-OHS billing invoice documentation.

IEM Invoices

IEM and its subcontractors **all utilized different timesheet templates**. IEM invoice 20379-21-008 provided billings for October 2, 2021, to October 29, 2021, amounting to a total cost of $8,438,589. Exhibit 4 though Exhibit 8 show variations of the IEM timesheets submitted within invoice 20379-21-008 to support IEM's invoice billings. There are more timesheet variations in addition to those selected for exhibits from invoice 20379-21-008.

Some timesheet templates in invoice 20379-21-008 **did not include any description of work performed or did not require the contractor to sign the timesheet**. Some timesheets **failed to include both**.

The lack of timesheet consistency and inadequate work descriptions for all contractors was a frequent occurrence throughout many IEM invoices and limits IEMA-OHS's ability to monitor contractors. **IEMA-OHS paid IEM $153 million during FY22-FY23**.

Favorite Invoices

Favorite utilized various versions of timesheets within its own invoices. Exhibit 10 through Exhibit 12 show **different timesheet formatting across three different invoices with some timesheets requiring contractor signatures while**

others did not. The timesheet shown in Exhibit 10, which did not require contractor signatures, is from invoice 1340711 covering billing period January 1, 2022 to January 7, 2022. Invoice 1340711 totaled $130,488.

Auditors asked one contract monitor how IEMA-OHS verified the individuals worked the time paid to Favorite. The monitor reported that initially, there were paper sign-in and sign-out sheets for Favorite staff to use at the hotel and at the work sites. She said they eventually implemented an electronic timesheet with a Global Positioning System (GPS) location tracker that allowed them to verify the workers' locations.

Favorite timesheets included mission numbers, class, and area designations to describe the healthcare staffing work completed.

The lack of timesheet consistency and signatures for all contractors was a **frequent occurrence** throughout many Favorite invoices. **IEMA-OHS paid Favorite over $220 million for FY22-FY23**.

Vague Descriptions of Work Completed

Some work **descriptions in contractor timesheets were vague and lacking in detail** to support invoice billings. For example, Exhibit 6 shows a timesheet from an IEM subcontractor only noting that "IEM Work" was completed.

In some cases, the contractor would submit detailed descriptions of the work performed on one timesheet but then vague descriptions on another timesheet. For example, Exhibit 8, from 2021, shows one IEM subcontractor who described specific events and specific reports completed with a unique description for each day. Exhibit 9, from 2023, shows the same contractor making the same general comment for multiple days.

Auditors question **how IEMA-OHS was able to verify the accuracy of all invoice billings without complete documentation showing the specific work performed by each contractor and without evidence of certification by the individual contractors themselves**.

Illegible Timesheet Documentation

Auditors found **some billing support difficult to read or completely illegible** due to poor visual quality of the document. Favorite invoice 1312548 had multiple timesheets that were of very poor quality. An example of a timesheet with illegible information is shown in Exhibit 13. The names of the contractors billed for standdown time in Exhibit 12 are completely illegible, and the total number of hours are difficult to read. Favorite invoice 1312548 totaled just under $2 million.

Auditors question **how IEMA-OHS was able to verify the invoice for accuracy given the illegible documentation**.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to "establish and maintain a system, or systems, of internal fiscal and administrative controls." **These controls should include ensuring vendors provide adequate and consistent support for billable-hour invoices**.

The IEM contract (section 1.2) states, "State will not approve any invoice for any service that was not specifically requested by the State." The **State needs to have sufficient billing information** to know what specific services are approved for payment.

The IEM contract (section 4.1.6) also states, "By submitting an invoice, [IEM] certifies that the supplies or services provided meet all requirements of the contract, and the amount billed and expenses incurred are as allowed in the contract."

Finally, the IEM contract (section 4.4) states, "Vendor and its subcontractors shall maintain books and records relating to the performance of the contract or subcontract and necessary to support amounts charged to the State pursuant the contract or subcontract."

The Favorite contract (section 1.4.19) states:

> "[Favorite] shall submit one (1) weekly invoice for the billable services of all TSPs deployed under the contract, grouped by individual facility or location…. [Favorite] shall submit a payroll register for any invoice showing the hours paid for each employee on the invoice…[Favorite] shall agree to retain and make available upon request, employee or subcontractor timesheets, payroll, or invoices necessary to support invoiced labor costs."

On June 3, 2025, when asked why IEMA-OHA did not treat all vendors consistently relative to timesheets and authenticating signatures on the timesheets, IEMA-OHA reported, "IEMA-OHS had no previously developed or implemented procedures that specified the documentation requirements (such as timesheet formats), authentication process, program oversight, and invoice reconciliation."

IEMA-OHS also stated, "Most contracts did not require a timesheet or authenticating signatures on the timesheets."

IEMA-OHS reported that they published "procedures that incorporated better standardization of documentation" in November 2023, which was after the audit period.

A lack of standardization in timesheet documentation and vague work descriptions in invoice documentation hinders IEMA-OHS's ability to verify invoices for accuracy and completeness.

Adequate Support for Billings	
RECOMMENDATION NUMBER 5	***IEMA-OHS should ensure vendors provide adequate timesheet documentation for billable-hour contracts. IEMA-OHS should verify that timesheets are provided with a standardized format, detailed descriptions of work completed, and contractor signatures or other documented mechanisms for certifying the accuracy of their timesheet.***

IEMA-OHS Response:

IEMA-OHS agrees with this recommendation. In conducting a review of documentation prior to this audit, the Agency independently recognized this issue and implemented corrective action by adopting in November 2023 the SOP entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." The SOP specifically requires the contract manager responsible for contractor oversight will ensure that all timesheets are reviewed for accuracy in accordance with the Basic Order Agreement (BOA) and contract in Section V.C. An additional component of the SOP requires the creation of an individualized service contract checklist containing key contractual elements and instructions related to contract management. This checklist assists IEMA-OHS contract management staff to prioritize contractual elements and manage contractual staff efficiently. As a result of this audit, the Agency is in the process of reviewing the SOP, with the goal of revising and refining the procedure to better address the concerns raised in this recommendation. The Agency is seeking additional opportunities to train and exercise staff on the application of the SOP.

Invoice Billing Oversight Deficiencies

IEMA-OHS lacked sufficient internal controls to review billable-hour invoices for accuracy. IEMA-OHS **utilized multiple non-State individuals to review the invoices** to ensure the State was being properly billed. The initial contractor providing invoice review was paid a premium rate and had its own deficiencies in billings submitted. The lack of sufficient billing invoice oversight by IEMA-OHS staff and another billable-hour contractor forced IEMA-OHS to contract, **at a cost of $1.25 million**, with an outside firm for review of the billable-hour invoices.

Our review of the monitoring efforts of billable-hour contractor invoices noted **several deficiencies**. The three invoice reviewing entities are described below.

IEMA-OHS Invoice Review

A contract monitor summed up the issue of invoice review by IEMA-OHS in an interview we conducted on July 30, 2025. According to the contract monitor, IEMA-OHS asked FEMA multiple times whether its actions were reimbursable, which FEMA replied the actions were reimbursable. The contract monitor also stated that **if the full reimbursement by the federal government was not a factor, IEMA-OHS may have paid a 'keener eye' to the billable-hours paid for contractual workers**. IEMA-OHS notes, on May 14, 2026, that "the Contract Monitor's statements are not in line with the views of the organization. IEMA-OHS maintains that the Agency takes seriously its commitment to prevent waste, fraud, and abuse of taxpayer dollars."

During the audit period of FY22-FY23, IEMA-OHS **did not have procedures in place on how to monitor time billed to IEMA-OHS by its billable-hour contractors**. IEMA-OHS **did not treat all billable-hour contractors**

consistently relative to timesheets and authenticating signatures on those timesheets. The two billable-hour contracts we focused on in the audit, Favorite and IEM, **billed IEMA-OHS $372,159,657 during FY22-FY23**.

IEMA-OHS reported that **most contracts did not require a timesheet or authenticating signatures on the timesheets**. The IEMA-OHS review process was described as, "The invoice with the billable hours was provided to the contract manager for the review and approval. The contract manager would then review the invoice and billed hours for accuracy and sign off on the invoices if they believed them accurate and ready to pay."

During the audit, we reviewed many invoices. One IEM invoice, invoice 20379-22-003, was utilized by auditors to examine IEMA-OHS oversight. On July 17, 2025, we asked several questions relative to how the former Deputy Director reviewed and approved the invoice for $21.7 million and nearly 159,000 hours. We noted to IEMA-OHS that while the support provided with the invoice had hours charged, the support **was not signed by the vendor staff**. Additionally, we noted the **quick review and approval time** by the former Deputy Director for the invoice.

IEMA-OHS appears to be satisfied with the review conducted on the invoice by the former Deputy Director. On August 18, 2025, IEMA-OHS stated, "The signature of [former] Deputy Director on the invoice, as well as an email confirmation from [his co-worker], is the documentation that the Deputy Director had reviewed and approved the invoice."

Given the IEMA-OHS response, and the apparent weaknesses in internal control, we did a deeper dive into a similar invoice, invoice 20379-22-002. Exhibit 14 provides specifics for invoice 20379-22-002. Additionally, Exhibit 15 provides 25 instances of potential billing issues a thorough invoice review should be able to uncover.

Exhibit 14
INVOICE REVIEW FACTS AND/OR ISSUES
Invoice 20379-22-002

Review Fact/Issue
Invoice and support totaled **867 pages** (10 pages were related to the invoice and approval emails) with work on COVID-19 screenings and processing asylum seekers.
The invoice, from Innovative Emergency Management (IEM), indicated **148,761 hours totaling $20,005,911**.
The invoice was for the period October 1, 2022, through October 28, 2022.
IEMA-OHS fiscal submitted the invoice, in two parts due to the large file size, to a former Deputy Director for review and approval on December 15, 2022, at 9:56 a.m.
Fiscal was notified of Deputy Director review and approval on December 15, 2022, at 4:09 p.m.
The Deputy Director took **373 minutes to review and approve the 867-page invoice, working on nothing other than this invoice**.
The invoice had a Labor Supporting Schedule, which contained **266 entries across 10 pages** that related to the 148,761 hours billed.
The invoice included **109,442 billed hours totaling $14,930,857 for a subcontractor (Jogan Health), which contained no individual timesheets, only a punch date listing**.
Seventeen individuals on the invoice **had support that did not match the summary** in the Labor Supporting Schedule.
The invoice contained 125 pages of time reports relating to IEM officials; **none of which were signed or indicated what work the IEM officials performed** for the billed hours.
The invoice contained 111 pages of a report, which showed how many hours were regular pay and overtime pay.
The invoice contained 27 pages of time reports for a subcontractor (All Hands Consulting) that were not signed but included where the individual worked but **not necessarily what work was related to the billing**.
The remainder of the invoice consisted of 584 pages of time reports relating to a subcontractor (Aston Carter), which again **were not signed nor indicated what work was performed for the hours billed**.

Source: OAG developed from IEMA-OHS invoice 20379-22-002.

Exhibit 15
HOUR CHARGE EXCEPTIONS
Invoice 20379-22-002

Title	Issue
Operations Personnel	Billed for 18 hours of work on October 5, 2022.
Operations Personnel	Billed for 22.5 hours of work on October 5, 2022.
Operations Personnel	Billed for 20 hours of work on October 7, 2022.
Operations Personnel	Billed for 24 hours of work on October 7, 2022.
Operations Personnel	Billed for 25.75 hours of work on October 7, 2022.
Operations Personnel	Billed for 28 hours of work on October 7, 2022.
Operations Personnel	Billed for 28 hours of work on October 7, 2022.
Operations Personnel	Billed for 20 hours of work on October 8, 2022.
Operations Personnel	Billed for 24 hours of work on October 8, 2022.
Operations Personnel	Billed for 18 hours of work on October 14, 2022.
Operations Personnel	Billed for 24 hours of work on October 14, 2022.
Operations Personnel	Billed for 28 hours of work on October 14, 2022.
Operations Personnel	Billed for 28.33 hours of work on October 14, 2022.
Operations Personnel	Billed for 29 hours of work on October 14, 2022.
Operations Personnel	Billed for 20 hours of work on October 16, 2022.
Operations Personnel	Billed for 18 hours of work on October 21, 2022.
Operations Personnel	Billed for 18 hours of work on October 21, 2022.
Operations Personnel	Billed for 18.5 hours of work on October 21, 2022.
Operations Personnel	Billed for 23 hours of work on October 21, 2022.
Operations Personnel	Billed for 24 hours of work on October 21, 2022.
Operations Personnel	Billed for 24 hours of work on October 21, 2022.
Operations Personnel	Billed for 18 hours of work on October 22, 2022.
Operations Personnel	Billed for 18 hours of work on October 28, 2022.
Operations Personnel	Billed for 18 hours of work on October 28, 2022.
Operations Personnel	Billed for 24 hours of work on October 28, 2022.

Source: OAG developed from IEMA-OHS invoice 20379-22-002.

An IEMA-OHS contract monitor told us:

- The former Deputy Director approved invoices within 24 hours of receiving them because there was no way he could review them.
- He did not believe any procedures were followed when the former Deputy Director was reviewing invoices.

- The IEMA-OHS finance department should have been responsible for the review of timesheets and invoices, not the former Deputy Director.

Another IEMA-OHS contract monitor reported the former Deputy Director may have signed off on the timesheets and invoices, but he **would not have gathered backup documentation** for those timesheets and invoices.

We reviewed 265 invoices billed to IEMA-OHS by IEM and Favorite to analyze the amount of time IEMA-OHS contract monitors spent reviewing each invoice compared to the number of pages in the invoice. We determined a review speed faster than 60 invoice pages per hour to be unreasonably fast since each invoice included billable hours for numerous contract employees and timesheets for each contract employee often spanning a month-long period. The contract monitor would need to verify not only the accuracy of the supporting timesheets but also the number of hours billed and the rate for each contract employee. The 265 invoices totaled $264,896,675. Our analysis found:

- For 76 percent (202 of 265) of the invoices, totaling $108,711,960, we **were not able to determine the contract monitor's invoice review time because one or both dates needed to determine the review time were not available**.
- For 24 percent (63 of 265) of the invoices, totaling $156,184,715, we were able to determine the contract monitor's invoice review time.
  - Of the 63 invoices where contract monitor review time was determined, 90 percent (57 of 63) had a reasonable review time based on the number of invoice pages. These invoices totaled $95,254,341.
  - Of the 63 invoices where contract monitor review time was determined, 10 percent (6 of 63) had an **unreasonably fast review time** based on the number of invoice pages. These invoices totaled $60,930,374.
  - 2 of the 6 invoices with unreasonably fast review times were reviewed by the same person during the same hour. Invoices 20379-21-019 and 20379-21-020 were both emailed to the contract monitor on November 29, 2022, at 9:09 a.m. Invoice 20379-21-019 totaled $2,044,532 and was 131 pages long. Invoice 20379-21-020 totaled $1,189,710 and was 104 pages long. At 10:25 a.m., the contract monitor **approved both invoices for payment in an email sent one hour and sixteen minutes later**. Auditors question the quality of the review completed in just over one hour for 235 pages of billings and a $3.2 million payment.

Innovative Emergency Management Invoice Review

IEMA-OHS utilized billable-hour contract staff, **which were billed at a premium rate, to perform reviews of invoices IEMA-OHS could not review**. IEMA-OHS reported:

> "For the Favorite Healthcare contracts the Innovative Emergency Management ('IEM') Fiscal team would work with the Operations section on the deployment of Favorite staff. Operations tracked each deployment and the number of staff they sent to the deployment as well as the timeline

> of that deployment. The IEM reviewers would then review those documents and compare to the invoices to ensure accuracy."

For instance, for the period July 29, 2023, to August 25, 2023, IEM billed IEMA-OHS for activities for the month. An individual with the title Agencies LNO provided work described as SEOC Support: Finance-Invoice/backup review and processing. For the month, IEMA-OHS was billed for 197 hours for the individual at a rate of **$185.49/hour** for a total of **$36,542**. Another IEM individual also reviewed invoices during the same month. IEMA-OHS was also billed for this individual at a rate of **$185.49/hour** for 200 billed hours and a total of **$37,098** for the month.

IEMA-OHS reported that IEM tracked deployment of Favorite staff with IEMA-OHS Operations staff and then reviewed those documents to ensure accuracy. IEMA-OHS officials added that the **Agency did not have sufficient internal staff (which would be an Accountant or Advanced Accountant) to review the Favorite invoices**, so it assigned IEM staff for those actions. Auditors would note that internal IEMA-OHS staff **may not have earned the premium rate that IEM charged**.

IEM's review of the **Favorite invoices** identified the following issues:

- duplicate billings;
- overtime rate billings prior to the employee working 40 hours;
- overtime rate billings when the employee had been quarantined and not working;
- incorrect rates based on the employee's class; and
- billings exceeding the maximum allowable number of standby hours per day.

Favorite has provided some refunds in response to review of invoices. On September 3, 2025, IEMA-OHS reported, "Favorite Healthcare is disputing some of the adjustments we made after our reconciliations." The final amount of refunds from Favorite was yet to be determined.

Crowe Invoice Review

On February 8, 2023, IEMA-OHS entered into a contract with Crowe to perform testing over contract compliance of IEMA-OHS vendors utilized during disaster proclamation events, including Innovative Emergency Management. Specifically, the contract instructed Crowe to "perform data validation procedures over electronic invoice detail file provided of vendors identified by IEMA" and "perform forensics testing procedures over invoices… to identify things such as duplicate billings, existence of individuals, etc." This contract had an initial end date of December 31, 2023, but was amended to an end term of April 12, 2027.

As of May 7, 2025, the Crowe review process of **IEM invoices** was still ongoing. Crowe's **initial review of IEM invoices** observed the following issues:

- missing timesheets;

- variance between the hours reported on timesheets and hours invoiced;
- duplicate timesheets used for multiple invoices;
- timesheets provided were not for the period of the invoice;
- missing support for employee expenses;
- variance between the rate charged and contractual rate; and
- expenses invoiced where the employee did not report any hours.

IEM has been working with IEMA-OHS to provide refunds, when necessary, in response to Crowe's work.

The cost of the Crowe contract was reported to be **currently $1.25 million to complete invoice reviews that should have been completed prior to the initial invoice payment**.

Eventually, in November 2023, **after the main work for COVID-19 vaccination and asylum seeker projects was completed**, IEMA-OHS reported, "the Agency refined and published our procedures that incorporated better standardization of documentation, as well as ensuring more consistent compliance with oversight requirements."

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to "establish and maintain a system, or systems, of internal fiscal and administrative controls." **These controls should include developing a mechanism to review billing invoices prior to submission for payment for services and not after the program for which the services were provided has ended**.

The IEM contract (section 4.1.6) states, "By submitting an invoice, [IEM] certifies that the supplies or services provided meet all requirements of the contract, and the amount billed and expenses incurred are as allowed in the contract."

The Favorite contract (section 1.4.19) states:

> "[Favorite] shall submit one (1) weekly invoice for the billable services of all TSPs deployed under the contract, grouped by individual facility or location…. [Favorite] shall submit a payroll register for any invoice showing the hours paid for each employee on the invoice…[Favorite] shall agree to retain and make available upon request, employee or subcontractor timesheets, payroll, or invoices necessary to support invoiced labor costs."

On June 3, 2025, IEMA-OHS officials reported, "IEMA-OHS had no previously developed or implemented procedures that specified the documentation requirements (such as timesheet formats), authentication process, program oversight, and invoice reconciliation."

On August 18, 2025, in response to our question, IEMA-OHS reported, "Deputy Director [former] was the final approval authority. [IEMA-OHS] is unable to confirm the process which he used to review and approve this invoice [20379-22-003]."

Auditors note that IEM and Crowe's observations are not yet finalized but question how IEMA-OHS was able to review and approve invoices with inadequate support or additional follow-up needed. IEM and Crowe's observations of vendor invoices reflect on IEMA-OHS's oversight and monitoring of the IEM and Favorite contracts.

Invoice Billing Oversight Deficiencies	
RECOMMENDATION NUMBER 6	***IEMA-OHS should devote sufficient resources to the review of billable-hour contractors, prior to making payments to vendors, to ensure that taxpayer funds are protected from loss. Additionally, IEMA-OHS should require all billable-hour contractors to maintain signatures, or other documented mechanisms, on time reports for time billed to the State of Illinois for certifying the accuracy of the time reports. Finally, IEMA-OHS should have policies and procedures in place for invoice review prior to commencing work with the contractors.***

IEMA-OHS Response:

IEMA-OHS agrees with this recommendation. In conducting a review of documentation prior to this audit, the Agency independently recognized this issue and implemented corrective action by adopting in November 2023 the SOP entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." The SOP addresses contract management and oversight by requiring contract managers to ensure that invoiced hours and costs are accurate and supported with documentation in Sections IV and V. The SOP requires individualized review of documentation to ensure accuracy and completeness.

Monitoring Contract Deliverables

IEMA-OHS **failed to ensure all contract deliverables were completed and provided by the billable-hour contractors** in accordance with IEMA-OHS's contracts.

Auditors selected a judgmental sample of 40 total contract deliverables across IEMA-OHS's FY22-FY23 billable-hour contracts with Tidal Basin, IEM, and Favorite. Some of IEMA-OHS's billable-hour contracts were drawn off the same master contract and therefore contained the same deliverables. Of the 40 total deliverables, auditors tested **28 unique contract deliverables** for completion.

Our testing, after providing exceptions to IEMA-OHS and reviewing additional information, found:

- IEMA-OHS was able to provide sufficient documentation to support the completion of 82 percent (23 of 28) of the contract deliverables.
- IEMA-OHS was **unable to provide sufficient documentation to support the completion of 18 percent (5 of 28) of contract deliverables**.

- IEMA-OHS was able to provide sufficient evidence of all deliverables for **Tidal Basin's contracts**.
- IEMA-OHS **could not provide sufficient documentation for all IEM deliverables,** including:
  - completion of an after-action report (AAR) for the East St. Louis Flood;
  - entering adverse reactions to vaccines into the Vaccine Adverse Event Reporting System; and
  - completion of an in-person planning meeting with the Agency within 72 hours of request.
- IEMA-OHS **could not provide sufficient documentation for all Favorite deliverables**. Favorite was required to fulfill all temporary staffing personnel (TSP) requests within six days of receipt. Auditors asked for all requests for personnel deployed during **October 2021** and **May 2023** to compare to the actual number of TSPs billed during these months. IEMA-OHS **could not provide adequate request documentation** to support the TSPs billed to the Agency.
  - For the Favorite TSP requests for all staff deployed during **October 2021**, IEMA-OHS provided a Web-based Emergency Operation Center (WebEOC) request with the IEMA-OHS Surge mission 97366 which **requested**:
    - 204 RNs;
    - 160 LPNs; and
    - 99 Admins.
  - Per Favorite invoice data, **in October 2021**, the following staff were **billed** under mission 97366:
    - 143 RNs;
    - 165 LPNs; and
    - 93 Admins.
  - IEMA-OHS also provided a SmartSheet tracking Favorite requests as additional support. The first staffing request in the SmartSheet for mission 97366 was placed on October 28, 2021, which was for an event in the following month. There were no earlier requests for mission 97366 in SmartSheet. Neither the WebEOC request nor the SmartSheet support that the actual number of Favorite TSPs requested matched the number of Favorite staff billed for mission 97366 in October 2021.
  - For the Favorite TSP requests for all staff **deployed** during **May 2023**, IEMA-OHS provided a WebEOC request for the SEOC Advisors mission 113898. The quantity noted in this request was "20 Each." Per Favorite invoice data, in May 2023, **only 17 staff were billed** to mission 113898. The SmartSheet did not contain any requests for 2023. **IEMA-OHS was**

unable to provide documentation to support that Favorite provided TSPs as requested by the Agency.

Contract 109423 between IEMA-OHS and IEM required the vendor to develop independent AARs and corrective action plans for certain Illinois agencies/departments. An amendment to the contract added AARs and corrective action plans related to the incident, which occurred July 4, 2022, in Highland Park, Illinois; flooding in East St. Louis, St. Clair, and Madison counties that occurred during the last week of July 2022; and the August 10, 2022, Interco facility fire in Madison, Illinois.

Additionally, contract 84844 with IEM required the vendor to ensure that patient adverse reactions are being reported in the Vaccine Adverse Event Reporting System.

Lastly, contract 90157 with IEM required the vendor to "Participate in an in-person planning meeting with Agency program staff within 72 hours of request."

IEMA-OHS had master contracts with Favorite for FY22 and FY23. These contracts, in the Milestones and Deliverables section, required that:

- vendor can comply with the 6-day deployment timeframe dependent upon the licensing regulatory agency's ability to expedite the licensure process;
- upon receiving any request, vendor must respond to the State within 6 hours as to whether vendor can fulfill the request in its entirety within the timeframe requested; and
- vendors will be given access to the State's WebEOC response program with all requests and responses being routed to the vendor through WebEOC for purposes of verification and tracking.

In response to the missing after-action report for the East St. Louis Flood, IEMA-OHS reported:

> "… IEMA-OHS directed IEM to cease work on the East St. Louis Flood AAR. IEM was in the process of scheduling and conducting interviews for the project, when another flooding event occurred in the same area. A decision was made that the work did not need to continue on this AAR, as many of the people to be interviewed were engaged in supporting another disaster recovery effort from the second flood. Also, the team involved in the response and recovery operation were already aware of many lessons learned from the first operation and implemented new processes to improve the process in the ongoing operation."

In response to the lack of support for IEM employees entering of adverse reactions into the Vaccine Adverse Event Reporting System, IEMA-OHS stated:

> "…although the contract may have included the statement that 'Vendor will ensure that patient adverse reactions are being reported in the Vaccine Adverse Event Reporting System (VAERS)', IEM did not have access to VAERS… reports of adverse events were entered into VAERS either by

> medical professionals at medical facilities, or by patients following their treatment, and received by IDPH. IDPH has verified that VAERS was functioning during the time in question, and that there were reports received through the system… IEM would submit email reports of adverse reactions and share that information with IEMA."

In response to the lack of support for FY22-FY23 promotion of vaccination sites, IEMA-OHS reported that the documentation provided did span the Fiscal Years, but auditors reviewed the dates and determined only FY21 documentation was provided.

In response to the lack of support for the completion of an in-person planning meeting with the Agency within 72 hours of request, IEMA-OHS stated, "Staff has conducted a thorough search for documentation; however, meeting records could not be immediately located."

In response to the Favorite TSP requests, IEMA-OHS reported, "It is likely that variances would primarily be related the staff we had on call for immediate deployment and the daily ins and outs of that staff throughout the period, such as the IEMA surge staff."

IEMA-OHS's inability to ensure all contract deliverables were satisfied **hinders the Agency's ability to effectively monitor contractual workers**. Ensuring that the vendor completed all deliverables outlined by the contract is an **important function of effective contract monitoring**. Drafting contract deliverables that accurately reflect the responsibilities of the vendor and amending deliverables as needed is also an essential internal control when overseeing contractors.

Monitoring Contract Deliverables

RECOMMENDATION NUMBER 7

IEMA-OHS should ensure all contract deliverables are completed by its contractors and amend deliverables as needed to reflect the Agency's expectations from the vendor.

IEMA-OHS Response:

IEMA-OHS agrees with this recommendation. In hindsight, the Agency acknowledges best practice would have been to amend specific deliverables as needed to reflect evolving expectations. The Agency notes that the contracts addressed in these reviews are billable-hour service contracts. Deliverables under these contracts are the equivalent of a menu of general and specific services that the Agency could have ordered against as needed. In this instance, the Agency chose to dedicate contractor time to those efforts that the Agency could not perform. The Agency determined that it was in the best interest of the public to have contractors perform these tasks based upon the rapidly changing circumstances of the Agency's disaster response.

Overpayment of Premium Rate to Contractor

IEMA-OHS paid a billable-hour contractor an **all-inclusive hourly rate**, which was **to include hotels** for the temporary staff employed. Even though some of the contractor staff were housed in personal residences, **IEMA-OHS still paid the**

full hourly rate. IEMA-OHS was **unaware** of this housing situation. Using the reported hotel rate, the contractor received **$1,447,425 in all-inclusive rate payments on days the temporary staff were housed in their residence instead of a hotel**.

IEMA-OHS contracted with Favorite to provide temporary staffing for certain professions beginning on December 21, 2020.

IEMA-OHS reported to us that Favorite was paid an all-inclusive hourly rate for the temporary staff and would be responsible for paying the individuals and the expenses. IEMA-OHS reported it was **not aware how much Favorite paid the temporary staff in wages**, and stated, "The terms of the contract did not establish a responsibility nor a mechanism for the vendor to report this information to IEMA-OHS." When temporary staff did not utilize housing in a hotel, Favorite would have **accrued additional payments for expenses not realized**.

We asked IEMA-OHS if it had information on the **expenses that were actually incurred** by Favorite in the all-inclusive rate. IEMA-OHS reported, "IEMA-OHS does not. The terms of the contract did not establish a responsibility nor a mechanism for the vendor to report their actual expense information to IEMA-OHS."

Contract monitors appeared uninformed as to where the billable-hour contract staff were housed on all occasions. We asked three monitors about the issue of residence versus hotel and found:

- One monitor stated this was not his area of oversight.
- Another monitor stated not many of these individuals were at home because most were from out of state.
- The last monitor stated she was unsure how Favorite had that set up but that she never heard of anyone residing at their home.

During the audit, we reached out to Favorite to obtain information on its temporary staffing, including the housing situation for each day the individual was billed to IEMA-OHS. We analyzed the information and found:

- 204 temporary staff billed to IEMA-OHS in FY22-FY23 stayed at some time in their residence instead of a hotel.
- 140 temporary staff billed to IEMA-OHS in FY22-FY23 never stayed in a hotel.
- 4 percent (6,057 of 137,797) of the days billed in FY22 included days where the temporary staff stayed in their residence.
- 29 percent (2,214 of 7,561) of the days billed in FY23 included days where the temporary staff stayed in their residence.
- Favorite reported the average hotel rate it paid was $175 per night.

- Using the reported rate, Favorite received **$1,447,425 in all-inclusive rate payments on days the temporary staff stayed in their residence instead of a hotel**.
- IEMA-OHS also paid the all-inclusive rate for temporary staff residing at home but not working. A subset of **96 temporary staff was billed to IEMA-OHS for 1,520 days by Favorite when they did not work (were on standby) but were living at home**.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to "establish and maintain a system, or systems, of internal fiscal and administrative controls." **These controls should include developing formalized and finalized policy for only paying contractual expenses that are actually incurred by a vendor**.

On June 5, 2025, we asked IEMA-OHS how it monitored that individual Favorite staff were not living at home when it negotiated an all-inclusive rate, which included hotel housing. IEMA-OHS responded:

> "The solicitation to vendors was for a proposal that included billing by title based upon an all-inclusive rate that included travel, transportation, housing, per diem, incidental living expense and any other employee benefits. **The terms of the solicitation and resulting contract did not establish a responsibility nor a mechanism for IEMA-OHS to monitor the vendor's employees' homes of record during their employment by Favorite."** [Emphasis added.]

When contractors charge an all-inclusive rate, and IEMA-OHS pays the rate for every case, yet they have certain components of the rate not utilized, the contractor appears to be overpaid for those parts of the rate not utilized. Additionally, taxpayers are overpaying the contractor in these situations.

Overpayment of Premium Rate to Contractor

RECOMMENDATION NUMBER 8	***IEMA-OHS should develop policy whereby billable-hour contractors that charge an all-inclusive rate will have the rate reduced when not all the components of the rate are utilized.***

IEMA-OHS Response:

The Agency agrees with this recommendation and commits to awarding contracts and rates to ensure that all awards are competitive to the market and appropriate to the award. IEMA-OHS takes seriously its commitment to prevent waste, fraud, and abuse of taxpayer dollars, and seeks to balance all awards with the Agency's mandate to mitigate dangers and threats to the public health and safety of Illinois residents.

IEMA-OHS acknowledges at the time these contracts were procured, the market for staffing contracts demanded an all-inclusive rate due to the shortage of skilled professionals and competitive demand across the country. Additionally, the Agency's medical staffing contracts were designed to ensure the vendor was primarily recruiting out-of-state medical staff in order to avoid competition with Illinois hospitals. The Agency attempted to keep these contracts competitive by limiting the term of each, allowing for both the reevaluation of the State's need and an opportunity to capture the current rate and inclusion at each short-term period. The Agency is in the process of updating the Agency's policy dated March 5, 2015, entitled "Procurement during a State Declared Disaster" with clarification that the Agency will perform a documented review of current contractual rates prior to each renewal period to ensure that competitive market pricing is taken into account prior to moving forward with a contract renewal.

IEMA-OHS Organizational Structure

As of June 1, 2023, IEMA-OHS had 285 positions listed in its organizational chart. Of these 285 positions, 192 were filled, 54 were vacant, and 39 were unfunded. IEMA-OHS had a higher number of positions in FY22 (297) than FY23 (285). Additionally, there were 10 fewer vacancies within IEMA-OHS in FY22 than FY23.

IEMA-OHS indicated it took as long as 1.5 to 2 years to hire a new position. Accordingly, some positions remained vacant even though the headcount was allocated and funding was available.

Billable-hour contracts at IEMA-OHS were utilized to assist the Agency with needed resources with differing missions, such as with the COVID-19 pandemic.

IEMA-OHS had multiple Agency officials involved with billable-hour contractors, mainly upper-level officials. Documentation showed that as of May 2026 IEMA-OHS had identified 27 staff involved with billable-hour contracts in varying roles, for example contract oversight or legal assistance. Sixteen of those staff have left the Agency.

IEMA-OHS utilized an individual provided by a billable-hour contractor, being paid at a premium rate, to fill in for the **Executive Assistant to the Director** while that Agency employee was on leave. The contractor **was paid $435,000 for the period November 2022 through October 2023 for this individual**.

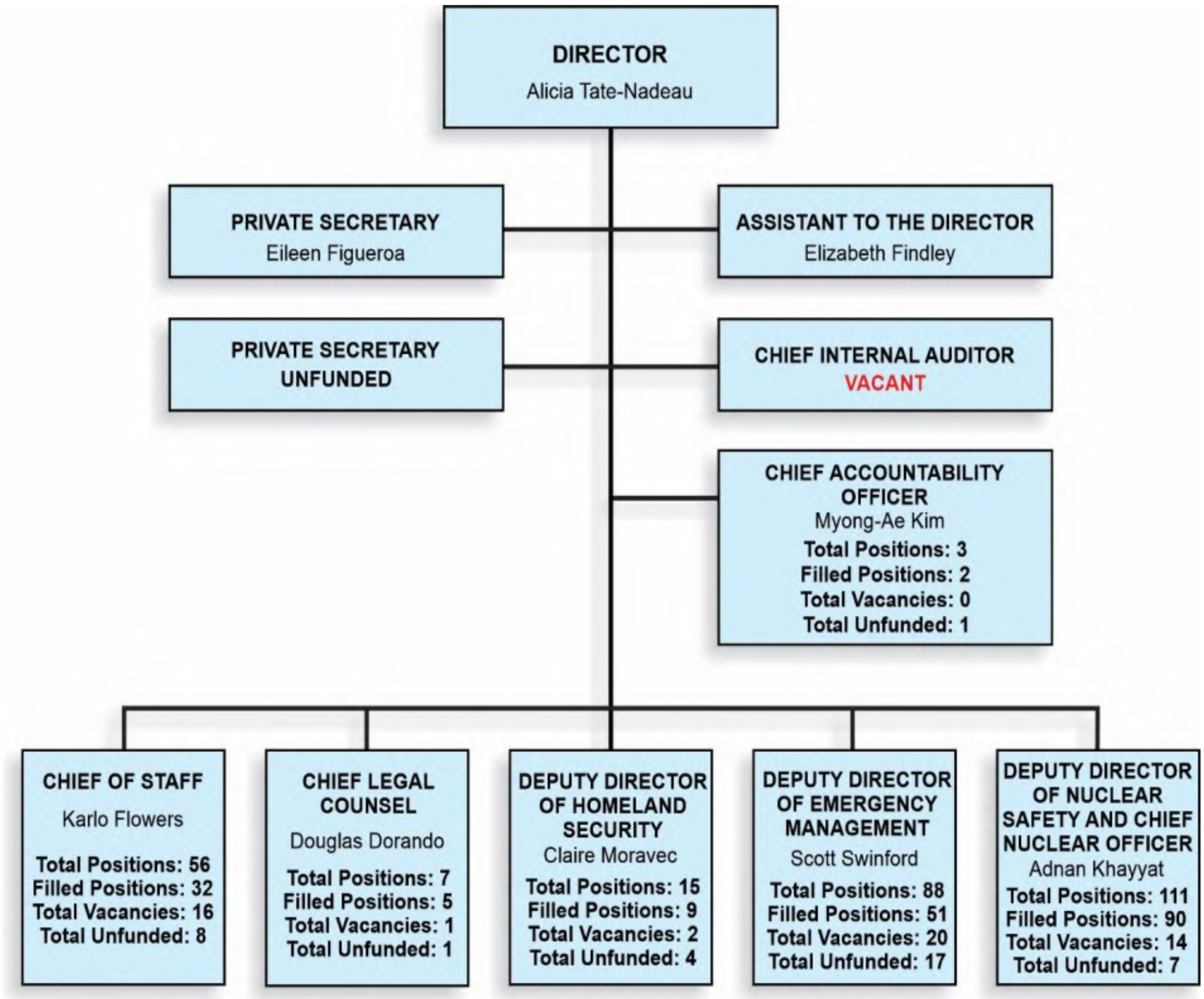
IEMA-OHS utilized billable-hour contractor staff to perform tasks **normally reserved for regular State of Illinois employees**. The usage of contractor staff on "COVID-19 Nexus" work ranged from a Documentation Planning position billed by the vendor at a total of **$5,700** (9.7 months worked) to a COVID-19 Invoice Evaluation position billed by the vendor at a total of **$747,598** (18 months worked). Overall, IEMA-OHS was **billed more than $100,000** for 55 of 66 positions (83 percent) of the COVID-19 Nexus positions.

LAC Resolution Number 167 asked us to conduct an examination of the organizational structure at the Illinois Emergency Management Agency to determine the number of unfunded positions, the number of funded positions, the number of vacant positions, and whether any Illinois Emergency Management Agency officials/employees had involvement with outside contractors.

During the audit, we requested, received, and summarized the staffing figures for IEMA-OHS for the audit period of FY22-FY23. IEMA-OHS noted there was "significant turnover in HR during [FY22-FY23], and records about which of these positions were actually established with CMS, and whether headcount or funding was assigned or reassigned to these positions at specific points in time have been compiled to the best of our ability and existing records."

As of June 1, 2023, IEMA-OHS had 285 positions listed in their organizational chart. Of these 285 positions, 192 were filled, 54 were vacant, and 39 were unfunded. Exhibit 16 provides the organizational chart for IEMA-OHS **as of June 1, 2023**, and reports the total **number of positions, vacancies, and unfunded positions in each functional area**.

Exhibit 16
IEMA-OHS AGENCY ORGANIZATIONAL CHART
June 1, 2023



Note: On May 13, 2026, IEMA-OHS reported its Governor's Office of Management and Budget (GOMB) approved headcount was significantly lower than the number of unfunded and vacant positions on the organizational charts.

Source: OAG developed from IEMA-OHS information.

IEMA-OHS actually had a higher number of positions in FY22 (297) than FY23 (285). Additionally, there were 10 fewer vacancies within IEMA-OHS in FY22 than FY23. However, the number of unfunded positions (39) was the same for both fiscal years. Exhibit 17 provides a summary of positions by functional area during FY22.

Unfunded Positions

IEMA-OHS reported:

> "Headcount allowances are controlled by the Governor's Office of Management and Budget, and the Agency regularly advocates for sufficient headcount to accomplish its mandated tasks….When there is a position for which there is not headcount or funding, we do not necessarily abolish it from our [organizational] chart. Those positions remain on the [organizational] chart, and the Agency may in the future choose to reallocate headcount and funding from one position to another based on operational needs."

IEMA-OHS also reported that in July 2021 the Department of Central Management Services (CMS) transitioned hiring processes to a new recruitment platform, which resulted in significant delays in the hiring processes. Simultaneously, the IEMA-OHS human resources division experienced turnover and the need for training for new staff on the CMS processes.

With the new CMS processes in place in FY21, IEMA-OHS indicated it took as long as 1.5 to 2 years to hire a new position. Accordingly, some positions remained vacant even though the headcount was allocated and funding was available.

Exhibit 17
IEMA-OHS POSITIONS
FY22

Functional Area	Total Positions	Filled Positions	Vacant Positions	Unfunded Positions
Director's Office	3	2	1	0
Chief Accountability Office	3	3	0	0
Chief of Staff	70	45	16	9
Chief Legal Counsel	7	6	1	0
Deputy Director of Homeland Security	13	7	5	1
Deputy Director of Emergency Management	89	58	13	18
Deputy Director of Nuclear Safety and Chief Nuclear Officer	112	93	8	11
Totals	297	214	44	39

Note: On May 13, 2026, IEMA-OHS reported its GOMB approved headcount was significantly lower than the number of unfunded and vacant positions on the organizational charts.

Source: OAG developed from IEMA-OHS information.

Use of Contractual Staff versus Funding Additional Positions

Billable-hour contracts at IEMA-OHS are utilized to assist the Agency with needed resources with differing missions, such as with the COVID-19 pandemic. IEMA-OHS was the main coordinating Agency for the State response to COVID-19. While not staffed to provide complete response to the pandemic, IEMA-OHS determined it was necessary to engage additional resources through contractual arrangements to adequately support communities as they assisted their residents.

Contractors were utilized for mitigation, preparedness, response, and recovery during the pandemic. IEMA-OHS reported that these activities were not short-term commitments and even now are still using contractors for COVID-19 closeout activities. Exhibit 18 provides information on the IEMA-OHS missions that were staffed with individuals from Favorite Healthcare Staffing (Favorite) and Innovative Emergency Management (IEM) with the project period, explanation, and billable-hour contractor serving the mission.

Exhibit 18
IEMA-OHS PROJECT MISSIONS FOR FAVORITE HEALTHCARE STAFFING AND INNOVATIVE EMERGENCY MANAGEMENT

Project	Project Explanation	Project Period	Contractor
COVID-19 Fiscal Invoice Reconciliation	Staff to assist contract management staff and fiscal staff on the review of COVID-19 and disaster related invoices.	06/15/21-04/19/24	IEM
COVID-19 Field Outreach	Staff to perform coordination throughout the State for support to medical operations to include clinical support and vaccination efforts.	03/01/21-03/31/22	IEM
COVID-19 Knowledge Management	Documentation and memorialization of all the COVID-19 response.	02/22/21-04/19/24	IEM
COVID-19 Logistics Reset	Process returns of deployed COVID-19 equipment at warehouses. Identify and sort expired items from warehouses and inventory sheets.	02/22/21-09/12/23	IEM
COVID-19 Operations	Staff to support the SEOC and associated teams in the oversight, planning, coordination, execution, support, and reporting of all COVID-19 response operations.	02/22/21-09/12/23	IEM
COVID-19 Transition	Memorialization of the COVID-19 response and set up the processes necessary to close out the State's pandemic response and prepare for future audits.	02/22/21-04/19/24	IEM
EMAP Support	Provide technical support to the inter-agency strategic planning cell to develop planning products and materials that were EMAP compliant to assist the State in achieving accreditation.	02/22/21-10/24/23	IEM
SEOC Advisors for Program Development	Variety of projects under the direction of the Deputy Director or Operations Division Chief related to operational training, coordination, and readiness to prepare IEMA-OHS to transition from COVID-19 back to more traditional management functions.	02/22/21-04/01/23	IEM
SW Border Data Development	Support the city of Chicago to collect, maintain, and manage data during the SW Border operations.	09/14/22-12/31/22	IEM
SW Border Fiscal	Track and project SW Border spending which includes coordinating with other entities. Provide fiscal updates to SW Border slides. Review and substantiate invoices from Favorite for SW Border support. Research and provide information on various SW Border fiscal impacts and invoice review.	09/14/22-06/30/23	IEM
SW Border Healthcare	Support for Cook County Health with SW Border mission for incoming asylum seekers.	09/14/22-12/31/22	IEM

SW Border Knowledge Management	Knowledge management, documentation, and memorialization of all operations supporting the SW Border/Asylum Seeker response.	09/14/22-06/30/23	IEM
SW Border Operations Management	Support for the city of Chicago specific to ongoing operations for the SW Border mission for incoming asylum seekers.	09/14/22-04/19/24	IEM
SW Border Personnel Support Staff	Support for the city of Chicago specific to incident management for the SW Border mission for incoming asylum seekers.	09/14/22-12/31/22	IEM
SW Border Planning Support	Support for the city of Chicago specific to planning operations for the SW Border mission for incoming asylum seekers.	09/14/22-12/31/22	IEM
SW Border Shelter Staff Support	Support for the city of Chicago specific to assisting in the operation of shelters in the city for the SW Border mission for incoming asylum seekers.	09/14/22-12/31/22	IEM
COVID-19 Pandemic Response	NO EXPLANATION PROVIDED	10/29/22-10/27/23	IEM
Local Health Department or Vaccination Support	Vaccination efforts for 137 sites around the State.	01/01/21-11/30/23	Favorite

Source: OAG developed from IEMA-OHS documentation.

Officials Involved with Outside Contractors

IEMA-OHS had multiple Agency officials involved with billable-hour contractors, mainly upper-level officials. Documentation showed that as of May 2026 IEMA-OHS had identified 27 staff involved with billable-hour contracts in varying roles, for example contract oversight or legal assistance. Sixteen of those staff have left the Agency. Exhibit 19 identifies the Agency staff and their involvement with the billable-hour contracts. LAC Resolution Number 167 contained an assertion about four staffers who were "ousted earlier this year for reasons that have yet to be explained." We reached out to these four former Agency officials to allow them the opportunity to participate in the audit. They declined.

Exhibit 19
IEMA-OHS OFFICIALS INVOLVED WITH OUTSIDE CONTRACTORS
As of May 2026

Name	Working Title	Contract Involvement
Alicia Tate-Nadeau	Director	Provided strategic guidance on contractual services required and processes associated with contract oversight. Maintained direct oversight for contract staff assigned to support executive coordination and assistance.
Declan Binninger	Chief of Staff	Provided guidance on behalf of the Director related to contract management and contractor oversight. Indirect supervision of contractors providing Public Information Officer (PIO), IT, and executive coordination and assistance work.
Karlo Flowers	Chief of Staff	Provided guidance on behalf of the Director related to contract management and contractor oversight. Indirect supervision of contractors providing PIO, IT, and executive coordination and assistance work.
Adnan Khayyat	Deputy Director of Nuclear Safety	Oversight of human resources for a transitional period.
Scott Swinford	Deputy Director	Most directly involved in oversight of all staffing/service-related contracts (IEM, Favorite, Tidal Basin).
Claire Moravec	Deputy Director of Homeland Security	Limited oversight of contract project work for the Office of Homeland Security.
Karl Pound	Chief Fiscal Officer	Responsible for the execution and payment of contracts. Direct oversight of contract support from Tidal Basin and some of the Crowe contracts performing project work supporting the fiscal office.
Eric Lohrenz	Chief Legal Counsel	Legal assistance.
Douglas Dorando	Chief Legal Counsel	Legal assistance.
Louise Conway	Staff Attorney	Legal assistance.
Marceline Dutton	Staff Attorney	Legal assistance.
Jonathan England	Staff Attorney II	Legal assistance.
Cotinna Harris	Human Resources Chief	Human resources work for a portion of the period.
Sally McDaniel-Smith	Chief Human Resources Officer	Contractor oversight focused on disengagement of contractors.
Joseph Corso	Public Service Administrator	Oversight of work performed by IEM contract support to IT projects that supported various functions of the Agency.
Luke Denny	Public Assistance Officer	Task tracking of IEM and Tidal Basin recovery work.
Elizabeth Findley	Assistant to the Director	Attended meetings for COVID-19 and Asylum Seekers. No decision-making authority or direct oversight of contractors. Actions limited to supporting the Director and Deputy Director.
Scott Gauvin	Strategic Planning Manager	Involved in planning and development of operational concepts of support for COVID-19 response. Supervised contractors (IEM, Favorite) who supported reaccreditation and after-action reports.
Pedro Guzman	Chief Information Officer	Oversight of contract work related to IT. Provided oversight for human resources for a transitional period.
Tricia Leezer	Agency Purchasing Officer	Procurement and contracting work.

Jennifer March	Legislative Liaison	Oversight of human resources for a transition period. Direct contact with contractors and contractor oversight was primarily limited to assisting the Agency with the disengagement of contractor use.
Michael McCue	Division Chief Logistics	Oversight of logistics, transportation, and warehouse security contract work.
Michael McPeek	Operations Center Manager	In May 2023, assumed responsibilities of contract oversight for IEM and Favorite.
Gregory Nimmo	Recovery Division Chief	Oversight of time approval and task tracking of IEM and Tidal Basin recovery work.
Marc Sullivan	Operations Division Chief	Oversight of Favorite staff assigned to the operation function.
Kevin Sur	Public Information Officer	Direct oversight of IEM contract personnel providing PIO support.
Melissa Turley	Operations Planning	Assisted in executing and managing tasks directed by the Deputy Director during COVID-19.

Note: Red indicates the individual is no longer with IEMA-OHS.

Source: OAG developed from IEMA-OHS information.

Using Contractual Staff in Regular Agency Positions

IEMA-OHS utilized an individual provided by a billable-hour contractor, being paid at a premium rate, to fill in for the **Executive Assistant to the Director** while that employee was on leave. The **contractor, Innovative Emergency Management, was paid $435,000 for the period November 2022 through October 2023 for this individual**.

IEMA-OHS utilized billable-hour contractor staff to perform tasks **normally reserved for regular State of Illinois employees** (COVID-19 Nexus work). The usage of contractor staff on "COVID-19 Nexus" work ranged from a Documentation Planning position billed by the vendor at a total of $5,700 (9.7 months worked) to a COVID-19 Invoice Evaluation position billed by the vendor at a total of $747,598 (18 months worked). Overall, IEMA-OHS was billed more than $100,000 for 55 of 66 positions (83 percent) of the COVID-19 Nexus positions.

Executive Assistant to the Director

In November 2022, a **subcontractor staff** for IEM started providing **direct assistance to the former IEMA-OHS Director**. The need for this assignment was due to a leave, from November 2022 through February 2023, for the Executive Assistant to the Director. The assignment ended on October 27, 2023, with the self-demobilization by the subcontractor individual.

Auditors asked IEMA-OHS how the Agency handled previous leave situations for the Executive Assistant and if a billable-hour contractor was utilized. IEMA-OHS responded:

> "During periods of absence prior to [Executive Assistant] leave period, the Agency did not hire a contractual staffer. Work for the Director would either remain unperformed or, on occasion, be performed by an IEMA-OHS state employee whose official title was 'Assistant to the Director,'

> and also on occasion by an IEMA-OHS state employee whose official duty title was 'Admin Assistant' (assigned to the Operations Division)."

During the time frame of this audit, IEMA-OHS **elected not to utilize the internal options** but to utilize a contractor and pay the contractor, IEM. Our review found:

- The billable-hour contractor, IEM, received **$435,000** for the individuals' work for the period worked for the Director.
- The individual was billed as a 'Planner IDPH' at a **rate of $156.95 per hour**.
- The contractor, IEM, **billed the State for 2,770.25 hours** for the individual for the period November 2022 through October 2023.
- The invoices IEMA-OHS received and paid described the work as **'Director Support (Springfield/Remote)'** for the individual.

Our analysis of IEMA-OHS payment documentation to IEM for this staff to work for the former Director showed that the billable-hour subcontractor was always included on the IEM monthly invoices. However**, the documentation never showed the former Director approved the time this contractor was billed for to the State of Illinois**.

Two contract monitors spoke to the oversight of the IEM subcontractor by the former Director:

- One monitor questioned the number of hours billed by the IEM subcontractor working for the former Director. The monitor questioned whether the contractor worked 90 hours in a month and stated the hours billed went right under the former Director's nose. Invoiced billing hours ranged from 94 to 350.75 hours a month.
- Another monitor stated that when the IEM subcontractor traveled with the former Director, no one else would be able to verify her work, and her paperwork in those instances went through the former Director. We saw no such documentation on work verification by the former Director.

The Executive Assistant to the Director who had been on leave **resumed working in February 2023; however, the IEM subcontractor continued to work until October 2023**. IEMA-OHS reported the Executive Assistant to the Director assisted both the Director and the Chief of Staff as needed. After the subcontractor ended her employment with the Director's Office on October 23, 2023, the original State employee assumed the position full time.

We were curious about what tasks the subcontractor assigned to the former Director performed for the premium wage rate and expansive hours billed. IEMA-OHS reported to us that the IEM contractor "…performed and billed a tremendous number of hours providing support to IEMA-OHS during a time of complex, sustained disaster response. She had been doing this in other contracted roles prior to being tasked with work supporting the Director in November 2022 and continued to perform other duties billed as 'SEOC Support.'" The invoices we reviewed **did not detail** what activities the subcontractor performed.

IEMA-OHS provided the IEM contractor with a State of Illinois email account. We requested and received emails involving that account for the period January 1, 2021, through November 1, 2023. IEMA-OHS provided 30,498 emails relevant to our request. We reviewed the email set and selected certain emails for our audit evidence. Our review of the emails found the following activities:

- November 10, 2022 – the former Director requested the same rights to her email mailbox be granted to the IEM subcontractor that the current Executive Assistant possessed.
- November 11, 2022 – the IEM subcontractor sent out email with the signature 'Executive Assistant to the Director' attached.
- November 14, 2022 – the IEM subcontractor confirmed the former Director's attendance for a meeting and printed materials for meeting binder.
- November 14, 2022 – the IEM subcontractor confirmed receipt of documentation for the former Director.
- November 14, 2022 – the IEM subcontractor checked on attendance of an IEMA-OHS official.
- November 15, 2022 – the IEM subcontractor worked on getting the former Director's vehicle serviced.
- November 17, 2022 – the IEM subcontractor provided dates and times for possible meeting with the former Director.
- November 17, 2022 – the IEM subcontractor forwarded draft from legal to former Director for review.
- November 20, 2022 – the IEM subcontractor requested an address for the former Director to send a card.
- November 25, 2022 – the IEM subcontractor emailed her timesheet to her personal email account.
- December 12, 2022 – the IEM subcontractor reached out to other officials to follow up to see if any of the officials had drafted an application for the former Director.
- December 12, 2022 – the IEM subcontractor received direction to print some guidance by the former Director.
- December 16, 2022 – the IEM subcontractor provided the former Director with a travel itinerary.
- March 2, 2023 – the IEM subcontractor sent an email at 12:04 p.m. to cancel the chief auditor meeting, a meeting that took place at 11:00 a.m. the same day.

- September 14, 2023 – the IEM subcontractor cancelled a shirt fitting appointment.
- October 2, 2023 – the IEM subcontractor sent a letter and certificate of recognition from the former Director to three individuals for efforts to support the COVID-19 Mass Vaccination program.
- October 19, 2023 – the IEM subcontractor was assigned to log that Montgomery County was without weather services.

We asked IEMA-OHS what the salary would be for a regular State employee for the Executive Assistant to the Director. IEMA-OHS reported that the position would be a Public Service Administrator with a maximum annual salary of $132,948. This total was **31 percent of what IEMA-OHS paid IEM for the contract individual**.

IEMA-OHS, on November 5, 2025, reported, "Comparing a state employee's salary figure to the comprehensive billings of a contracted employee is inaccurate; there are many other costs built into the hourly rate of a contracted employee that are not equally reflected in a state employee salary."

During the audit, we requested documentation on the decision to utilize the IEM subcontractor. IEMA-OHS, while stating that the former Deputy Director assisted in identifying the contract individual as an ideal person to assist the Director, **could not provide documentation to support the decision, a decision that cost the State $435,000**.

Also, during the audit we were told by a contract monitor that IEMA-OHS may not have placed an emphasis on **how funds were expended**. A billable-hour contract monitor reported that sometimes, for example, the State would fund a vaccination event to distribute 1,000 vaccines but only 10 people would show up. The monitor attempted to reconcile the cost per shot and presented it to the former IEMA-OHS Deputy Director. The monitor stated he was told by the former Deputy Director that **it was federal money, so it did not matter**.

COVID-19 Nexus Positions

IEMA-OHS utilized billable-hour contractor staff to perform tasks **normally reserved for regular State of Illinois employees**.

During the audit we interviewed multiple individuals associated with review and oversight of billable-hour contracts. One monitor reported that two billable-hour contractors, Favorite and IEM, helped with backlog projects at IEMA-OHS. Previous IEMA-OHS officials made this decision. Projects that had been delayed or stopped because of COVID-19 were referred to as 'COVID-19 Nexus.' The monitor stated the General Counsel at the time interpreted the 'COVID-19 Nexus' projects as an allowable use of federal COVID-19 funding.

A correspondence to IEMA-OHS officials from the General Counsel on April 18, 2023, stated:

> "As May 11 approaches, it is important for IEMA to take appropriate steps in anticipation of the end of the COVID-19 Public Health Emergency, The COVID-19 federal disaster incident period, and the Illinois gubernatorial disaster proclamations. Two key steps in this regard are to ensure (1) that IEMA has been making proper use of its disaster-related staffing contracts (i.e., Favorite and IEM) and (2) that IEMA continues to do so in the future. Proceeding with these steps now also will help to protect IEMA in the event of a future audit of IEMA's utilization of these staffing contracts."

The General Counsel requested officials provide "at least one nexus between the employee's duties and responsibilities" and an authorized purpose under the applicable staffing contract.

IEMA-OHS provided auditors a **spreadsheet responsive to the General Counsel's request**. We utilized that spreadsheet to summarize the amount of money billed to IEMA-OHS to utilize contractors to complete COVID-19 Nexus work. Exhibit 20 presents information on 66 positions that were COVID-19 Nexus work. The Exhibit details the individuals holding those positions, the contractor the individuals were affiliated with, the function the individual performed, the billing rate, the number of months the individual worked, and the total cost.

Exhibit 20 shows the usage of contractor staff on COVID-19 Nexus work ranged from a Documentation Planning position billed by the vendor at a total of $5,700 to a COVID-19 Invoice Evaluation position billed by the vendor at a total of $747,598. Overall, 83 percent (55 of 66) of the COVID-19 Nexus positions were billed by the vendor at more than $100,000.

Exhibit 20
EXPENDITURES TO CONTRACTORS FOR COVID-19 NEXUS TASK BILLINGS

Contractual Staff	Contractor	Function	Billed Rate	Months Worked	Total Cost
1	All Hands	COVID-19 Invoice Evaluation	$185.49	18.03	$747,598
2	IEM	Project Management	$220.00	26.97	$672,865
3	IEM	Logistics/Warehousing	$185.49	12.97	$626,771
4	All Hands	COVID-19 Invoice Evaluation	$185.49	14.00	$580,816
5	All Hands	Information Management	$185.49	14.00	$530,641
6	All Hands	COVID-19 Invoice Evaluation	$185.49	11.70	$521,644
7	IEM	Project Management	$220.00	12.97	$517,770
8	All Hands	COVID-19 Invoice Evaluation	$185.49	10.50	$495,537
9	All Hands	COVID-19 Invoice Evaluation	$156.95	11.47	$464,964
10	IEM	Documentation Planning	$164.08	13.53	$432,638
11	IEM	Logistics/Warehousing	$125.00	13.17	$353,313
12	Favorite	Emergency Planners	$100.00	15.80	$339,527
13	IEM	Logistics/Warehousing	$125.00	12.90	$333,813
14	All Hands	COVID-19 Invoice Evaluation	$125.00	9.70	$325,469
15	IEM	IEMA Recipient Support	$160.00	13.37	$325,087
16	IEM	Project Management	$220.00	17.77	$321,115
17	IEM	Logistics/Warehousing	$125.00	12.90	$320,313
18	IEM	Logistics/Warehousing	$125.00	12.90	$314,938
19	IEM	Logistics/Warehousing	$125.00	12.90	$314,375
20	IEM	Logistics/Warehousing	$125.00	12.90	$309,250
21	Favorite	Documentation Planning	$100.00	14.03	$298,638
22	All Hands	Knowledge Management	$185.49	5.83	$284,263
23	Favorite	Training/Exercise Advisor	$130.00	14.50	$281,060
24	IEM	Logistics/Warehousing	$125.00	10.80	$277,500
25	LRS	Knowledge Management	$185.49	9.23	$275,731
26	IEM	Logistics/Warehousing	$125.00	11.53	$273,031
27	Favorite	Exercise Plan Specialist	$130.00	14.50	$269,425
28	IEM	PIO Support	$156.95	10.97	$268,160
29	Aston Carter	PIO Support	$156.95	10.97	$266,893
30	IEM	IEMA Recipient Support	$62.00	11.97	$249,733
31	Favorite	Emergency Training	$130.00	10.87	$244,010
32	Favorite	Policy Advisor	$100.00	14.33	$235,750

33	IEM	IEMA Recipient Support	$131.00	11.53	$230,200
34	Favorite	Coordinator Field OPS	$100.00	11.40	$225,088
35	IEM	IEM Facilities/IT	$90.00	15.67	$221,400
36	Favorite	Documentation Planning	$100.00	12.93	$218,725
37	Favorite	Documentation Planning	$100.00	12.63	$215,350
38	Favorite	Emergency OPS Support	$100.00	11.93	$212,338
39	IEM	IEMA Recipient Support	$146.00	11.97	$204,692
40	IEM	Information Management	$185.49	7.47	$203,436
41	Favorite	Advisor to OPS Chief	$100.00	12.03	$200,725
42	IEM	Knowledge Management	$220.00	6.73	$200,545
43	Favorite	Emergency Training	$130.00	9.37	$199,209
44	Favorite	Principal Strategist	$130.00	8.50	$191,100
45	IEM	IEMA Recipient Support	$146.00	9.83	$177,955
46	Favorite	Emergency OPS Support	$100.00	14.70	$173,975
47	Favorite	Emergency OPS Support	$130.00	17.63	$137,820
48	IEM	Information Management	$185.49	22.77	$134,765
49	IEM	Logistics/Warehousing	$185.49	2.87	$124,649
50	Favorite	Deployment Support	$100.00	8.70	$122,825
51	IEM	COVID-19 Invoice Evaluation	$185.49	2.83	$120,569
52	LRS	Knowledge Management	$107.01	6.90	$115,785
53	IEM	IEMA Recipient Support	$146.00	9.70	$114,001
54	All Hands	Documentation Planning	$156.95	3.83	$106,341
55	IEM	Knowledge Management	$164.08	3.23	$102,386
56	IEM	Knowledge Management	$185.49	2.53	$91,400
57	IEM	Logistics/Warehousing	$125.00	2.77	$77,750
58	All Hands	Documentation Planning	$156.95	2.17	$70,628
59	IEM	Logistics/Warehousing	$125.00	2.87	$63,875
60	All Hands	Information Management	$125.00	4.83	$59,438
61	IEM	Documentation Planning	$164.08	9.83	$59,318
62	IEM	Logistics/Warehousing	$125.00	14.93	$36,000
63	IEM	IEMA Recipient Support	$146.00	11.97	$35,113
64	All Hands	Information Management	$185.49	4.20	$12,150
65	IEM	IEMA Recipient Support	$62.00	5.97	$8,029
66	IEM	Documentation Planning	$107.01	9.70	$5,700

Notes: Executive Assistant to the Director not included in this analysis. All Hands, LRS (Levi, Ray & Shoup), and Aston Carter were subcontractors for IEM.

Source: OAG developed from IEMA-OHS documentation.

A contract monitor told us she believed IDPH should have taken the lead in the pandemic response, and IEMA-OHS should have been a coordinating agency. However, she said IEMA-OHS took the lead during COVID-19 **despite being**

unprepared to do so. She said IEMA-OHS **did not have established procedures for logistics** and that equipment was left behind in random hotels by contractors. The monitor added there were **no processes in place** that should have been for IEMA-OHS to take on the level of response. Finally, this monitor reported that **some members of IEMA-OHS leadership did not believe contractors needed IEMA-OHS's oversight and that the vendor should provide oversight of its staff**.

Another monitor told us IEMA-OHS **did not and currently does not have the capacity or capability to monitor large contracts**. He said IEMA-OHS Administration and Finance never contacted CMS or anyone else to ask for help in overseeing the contracts. The monitor reported that if IEMA-OHS is expected to complete all the administrative and financial monitoring and paperwork of large contracts, IEMA-OHS needs more help.

We asked IEMA-OHS whether it considered utilizing State employees from other agencies given the lack of its own headcount before utilizing billable-hour contract staff. IEMA-OHS responded, "The simple answer to the question is yes, the Agency did consider and did utilize State employees to fill positions during the Agency's COVID-19 response." IEMA-OHS provided auditors with emails to support that the State Retirement Systems, Department of Transportation, and Governor's Office of Management and Budget **provided a total of three individuals** to IEMA-OHS.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to "establish and maintain a system, or systems, of internal fiscal and administrative controls." **These controls should include developing a formalized and finalized policy for utilizing contractual individuals in positions that would be more cost efficient utilizing regular State employees**.

A contract monitor reported that IEMA-OHS's two human resource employees both left the Agency, and it was unable to hire as a result, which factored into the decision for IEM and Favorite assisting with other projects.

IEMA-OHS, relative to using billable-hour contractor staff instead of State staff, stated that the contractors were used for two general requirements: (1) reinforce work that may have been within the scope of duties of a State employee but exceeded the capacity of the staff or (2) perform work for which no State employees were assigned.

Utilizing premium wage billable-hour contract staff, at unconstrained total hour limits, to perform work normally performed by State staff increases the likelihood that funds for emergencies are not utilized in the most efficient manner.

Using Contractual Staff in Regular State Agency Positions

RECOMMENDATION NUMBER 9	***IEMA-OHS should develop procedures on when to utilize billable-hour contractors in lieu of regular State employees to perform work. The procedures should address the negotiation of rates and take into consideration rates paid to regular State employees for the same work.***

IEMA-OHS Response:

IEMA-OHS agrees with this recommendation. In conducting a review of use of contractors prior to this audit, the Agency independently recognized this issue and implemented corrective action by adopting in November 2023, the SOP entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." In Section IV, "Ordering Process", the SOP outlines the process whereby Agency job titles and duties are reviewed against the ordered work to ensure that duplication is limited to only emergent needs and timely notification is sent to impacted bargaining units. The process requires review by the Chief Fiscal Officer, Chief Legal Counsel, Human Resources Director, and Labor Relations Administrator to ensure that the contract minimizes these risks.

Billable-Hour Contract Overtime

Thirty-two percent (9 of 28) of the IEMA-OHS billable-hour contracts from FY22 and FY23 **allowed contractors to bill IEMA-OHS a higher rate for overtime**. Overtime rates in the nine contracts ranged from 1.15 to 2.00 times the standard contract rate.

IEMA-OHS **did not utilize an approval process for all overtime** worked by its billable-hour contractors during FY22-FY23. One billable-hour contractor that was authorized to charge overtime, **billed $88.4 million in overtime** to IEMA-OHS during FY22-FY23. Another vendor, that was not authorized to charge overtime, billed **644,653 hours beyond the established minimum work-week requirements**.

One billable-hour contractor we examined was authorized to charge overtime during FY22-FY23. We summarized IEMA-OHS billing documentation and found that **2,482 staff from this one vendor were eligible to accrue overtime** under its contracts with IEMA-OHS.

During the audit, IEMA-OHS reported no instances of overpayments to one billable-hour contractor. However, for another billable-hour contractor, IEMA-OHS did identify $1.5 million that was processed as credits in the contractor billings.

LAC Resolution Number 167 asked us to determine the amount of overtime incurred, including an analysis of the types of positions incurring overtime, the approval process for the overtime payment requests, and, if any overpayments have been processed, whether the Illinois Emergency Management Agency has collected the overpayments.

IEMA-OHS did indicate to auditors that it **paid a premium for the contractual staff** due to being procured during the pandemic when there was overwhelming demand and limited supply of qualified people. IEMA-OHS officials stated, "The decision to rely on expensive personnel contractors was made judiciously given the extreme circumstances, with a clear focus on the immediate health needs of our citizens and the long-term economic stability of our state."

Thirty-two percent (9 of 28) of the IEMA-OHS billable-hour contracts from FY22 and FY23 allowed contractors to bill IEMA-OHS a higher rate for overtime. Exhibit 21 lists the billable-hour contracts and whether the contract allowed overtime rates.

Exhibit 21
IEMA-OHS BILLABLE-HOUR CONTRACTS RELATIVE TO OVERTIME
FY22-FY23

Contract [Term]	Contract Allows Overtime	Overtime Rate	Contract [Term]	Contract Allows Overtime	Overtime Rate
Favorite #1 [12/21/20-12/20/21]	Yes	1.50 times the standard rate	Allied #5 [09/10/21-02/18/22]	No	N/A
Favorite #2 [12/18/20-12/20/21]	Yes	1.50 times the standard rate	Atlas [08/30/21-09/12/21]	Yes	1.50 times the standard rate
Favorite #3 [11/16/21-11/16/23]	Yes	1.50 times the standard rate	Crowe #1 [05/09/23-09/30/23]	No	N/A
Favorite #4 [11/16/21-11/16/23]	Yes	1.50 times the standard rate	Crowe #2 [09/13/21-04/13/27]	No	N/A
IEM #1 [05/27/22-12/31/24]	No	N/A	Crowe #3 [09/13/21-04/12/27]	No	N/A
IEM #2 [02/22/21-12/31/22]	No	N/A	Crowe #4 [11/19/21-06/30/24]	No	N/A
IEM #3 [01/01/23-04/19/24]	No	N/A	Crowe #5 [12/16/21-06/30/24]	No	N/A
IEM #4 [01/01/23-04/19/24]	No	N/A	Crowe #6 [02/08/23-04/12/27]	No	N/A
IEM #5 [04/19/22-04/18/24]	No	N/A	ELLE [03/01/20-06/30/25]	No	N/A
Tidal Basin [04/30/20-10/31/26]	No	N/A	IDOR [10/07/21-12/31/21]	No	N/A
Allied #1 [12/30/20-12/31/22]	Yes	1.15 times the standard rate	Integrity Transport [04/06/22-04/05/24]	No	N/A
Allied #2 [09/02/22-04/10/23]	Yes	2.00 times the standard rate	Medstar [02/01/21-12/31/21]	No	N/A
Allied #3 [12/30/20-12/31/22]	Yes	1.15 times the standard rate	Premier [04/26/21-06/30/22]	No	N/A
Allied #4 [09/02/22-08/31/23]	Yes	1.50 times the standard rate	Valley [04/08/22-04/05/24]	No	N/A

Note: Favorite is Favorite Healthcare Staffing. IEM is Innovative Emergency Management. Tidal Basin is Tidal Basin Government Consulting. Allied is Allied Universal Security. Atlas is Atlas Language Services. IDOR is the Illinois Department of Revenue. Medstar is Medstar Ambulance. Premier is Premier Staffing Sources. Valley is Valley High Logistics.

Source: OAG developed from IEMA-OHS contracts.

Billable-Hour Contract Overtime

IEMA-OHS **did not utilize an approval process for all overtime** worked by its billable-hour contractors during FY22-FY23. One billable-hour contractor that was authorized to charge overtime, **billed $88.4 million in overtime** to IEMA-OHS during FY22-FY23. Another vendor, that was not authorized to charge overtime, billed **644,653 hours beyond the established minimum work-week requirements**.

During the audit period, IEMA-OHS had master contracts with two billable-hour contractors, Favorite Healthcare Staffing (Favorite) and Innovative Emergency Management (IEM). We utilized these two contractors to examine the overtime issue directed in LAC Resolution Number 167.

The contract with **Favorite** required the vendor to **provide temporary staffing** during the COVID-19 pandemic. The contract with **IEM** initially required the vendor to **assist in the coordination of mass vaccination** efforts statewide. The contract was amended, effective January 1, 2023, to have IEM **provide services related to migrant arrival operations** based on a Gubernatorial Proclamation. The contract stated, **"This is an indefinite-quantity contract."** [Emphasis added.]

Favorite

Auditors determined, after reviewing billing information provided by IEMA-OHS, that the Agency **paid $88.4 million to Favorite** in overtime billings alone during FY22-FY23. This $88.4 million in overtime **accounted for 28 percent of the total paid to this vendor** by IEMA-OHS. IEMA-OHS notes, on May 14, 2026, "that the compensation of overtime for standby hours paid to Favorite was in compliance with the payment terms of the contract."

During the audit, we selected a judgmental sample of 15 billable-hour contractual staff and reviewed all invoices with billings for those 15 contractual employees. Within this sample, 13 of 15 contractual employees selected were Favorite contractors; the remaining two contractual employees were IEM contractors. We found:

- IEMA-OHS paid **$273,752 in questioned overtime** for the 13 Favorite contractual employees. Exhibit 22 presents the results of our analysis relative to the charging of overtime.
- 85 percent (11 of 13) of Favorite cases billed overtime rates **before the contract employee had accumulated 40 hours of actual work**, since some of the previous days were spent on standby.
- 62 percent (8 of the 13) of Favorite contractual employees billed overtime rates even when the contract employee was **currently on standby and not working**.
  - For example, Exhibit 23, which details all the payments made for one contractual employee from our sample, shows invoice 1348063A where Favorite billed IEMA-OHS for five days of a contractual employee's services. The first four days the contractual employee spent **on standby and did not work**. On the fifth day, the contractual employee was **still on standby and not working**. IEMA-OHS was billed and paid the overtime rate for the contractual employee to remain on standby on that fifth day. In total, **IEMA-OHS spent $12,100 in five days when the contractual**

employee never actually worked. Additionally, Exhibit 24 presents our testing for another case, **Case 13**.

Exhibit 22
IEMA-OHS INVOICE TESTING OVERTIME EXCEPTIONS
FY22-FY23

Case Number	Instances of Overtime Paid Prior to 40 Hours of Work	Days of Overtime Paid While Employee was on Standby	Questioned Overtime Amount
1	5	0	$4,428
2	9	36	$114,266
3	1	0	$41
4	0	0	$0
5	14	16	$55,386
6	6	2	$9,675
7	0	0	$0
8	0	0	$0
9	2	1	$4,972
10	5	0	$3,010
11	0	0	$0
12	5	8	$29,071
13	2	5	$16,249
14	10	6	$14,150
15	6	4	$22,504
Total	**65**	**78**	**$273,752**

Note: Cases 4 and 11 were from IEM invoices. IEM could not charge overtime.

Source: OAG developed from IEMA-OHS invoice testing.

Exhibit 23
CASE EXAMPLE OF ALL BILLINGS FOR ONE CONTRACT EMPLOYEE - CASE #1
December 2021 through February 2022

Invoice	Date	Hours	Rate	Billing	Description
1338917A	12/27/21	10	$220	$2,200	Standby: Did not work
	12/28/21	10	$220	$2,200	Standby: Did not work
1338947	12/29/21	12	$220	$2,640	Worked
	12/30/21	8	$220	$1,760	Worked
	12/30/21	4	$330	$1,320	Overtime Billed: Only worked 20 hours
	12/31/21	12	$330	$3,930	Overtime Billed: Only worked 24 hours
1340714	01/01/22	13	$330	$4,125	Worked
	01/02/22	13	$220	$2,750	Worked
	01/03/22	12	$220	$2,640	Worked
	01/05/22	12	$220	$2,640	Worked
	01/06/22	4	$220	$770	Worked
	01/06/22	9	$330	$2,805	Worked
1346192B	01/08/22	4	$220	$825	Worked
	01/08/22	8	$330	$2,723	Overtime Billed: Only worked 4 hours
1344361B	01/13/22	12	$220	$2,640	Worked
1342515	01/10/22	12	$220	$2,640	Worked
	01/14/22	12	$220	$2,695	Worked
1344361A	01/15/22	8	$220	$1,760	Standby: Did not work
1344334A	01/17/22	10	$330	$3,300	Standby: Did not work & billed overtime
	01/18/22	10	$220	$2,200	Standby: Did not work
	01/19/22	10	$220	$2,200	Standby: Did not work
	01/20/22	10	$220	$2,200	Worked
	01/21/22	10	$220	$2,200	Standby: Did not work
1346166A	01/22/22	10	$220	$2,200	Standby: Did not work
	01/24/22	10	$220	$2,200	Standby: Did not work
	01/25/22	12	$220	$2,640	Worked
	01/26/22	8	$220	$1,760	Worked
	01/26/22	4	$330	$1,320	Overtime Billed: Only worked 20 hours
	01/27/22	12	$330	$3,960	Overtime Billed: Only worked 24 hours
	01/28/22	10	$330	$3,300	Standby: Did not work & billed overtime
1348063A	01/29/22	10	$220	$2,200	Standby: Did not work
	01/31/22	10	$220	$2,200	Standby: Did not work
	02/01/22	10	$220	$2,200	Standby: Did not work
	02/02/22	10	$220	$2,200	Standby: Did not work
	02/03/22	10	$330	$3,300	Standby: Did not work & billed overtime
Total				**$84,673**	

Note: Hours and rates were rounded to the nearest whole number.

Source: OAG developed from IEMA-OHS invoices.

Exhibit 24
CASE EXAMPLE OF ALL BILLINGS FOR ONE CONTRACT EMPLOYEE - CASE #13
January 2022 through February 2022

Invoice	Date	Hours	Rate	Billing	Description
1344334A-R	01/19/22	10	$195	$1,950	Standby: Did not work
	01/20/22	10	$195	$1,950	Standby: Did not work
	01/21/22	10	$195	$1,950	Standby: Did not work
1346166A	01/22/22	10	$195	$1,950	Standby: Did not work
	01/23/22	10	$195	$1,950	Standby: Did not work
	01/24/22	10	$195	$1,950	Worked
	01/25/22	10	$195	$1,950	Worked
	01/26/22	10	$293	$2,925	Overtime Billed: Only worked 20 hours
	01/28/22	10	$293	$2,998	Overtime Billed: Only worked 30 hours
1348063A	01/29/22	10	$195	$1,950	Worked
	01/30/22	10	$195	$1,950	Worked
	01/31/22	10	$195	$1,950	Worked
	02/01/22	10	$195	$1,950	Worked
	02/02/22	10	$293	$2,925	Standby: Did not work & billed overtime
	02/04/22	10	$293	$2,925	Worked
1349932A	02/05/22	10	$195	$1,950	Worked
	02/06/22	10	$195	$1,950	Worked
	02/07/22	10	$195	$1,950	Worked
	02/08/22	10	$195	$1,950	Worked
	02/09/22	10	$293	$2,925	Worked
	02/11/22	10	$293	$2,925	Worked
1351806A	02/12/22	10	$195	$1,950	Standby: Did not work
	02/14/22	10	$195	$1,950	Standby: Did not work
	02/15/22	10	$195	$1,950	Standby: Did not work
	02/16/22	10	$195	$1,950	Standby: Did not work
	02/17/22	10	$293	$2,925	Standby: Did not work & billed overtime
	02/18/22	10	$293	$2,925	Standby: Did not work & billed overtime
1353653A	02/19/22	10	$220	$2,200	Standby: Did not work
	02/21/22	10	$330	$3,300	Standby: Did not work
	02/22/22	10	$220	$2,200	Standby: Did not work
	02/23/22	10	$220	$2,200	Standby: Did not work
	02/24/22	10	$220	$2,200	Standby: Did not work
	02/25/22	10	$330	$3,300	Standby: Did not work & billed overtime
1355506A	02/26/22	10	$195	$1,950	Standby: Did not work
	02/28/22	10	$195	$1,950	Standby: Did not work
Total Cost				**$79,823**	

Note: Hours and rates were rounded to the nearest whole number.

Source: OAG developed from IEMA-OHS invoices.

Auditors interviewed three IEMA-OHS contract monitors who oversaw the Favorite contracts on the process used to **authorize overtime** for billable-hour contractors:

- One monitor reported that towards the end of the contract, contractors could not earn overtime unless signed off in advance by the Director. The monitor reported that **the COVID-19 response was too big to manage and that**

management cannot sign 300 timecards with confidence that all 300 employees showed up.

- A second monitor reported never receiving a request from fiscal about providing support for the billings. Additionally, the monitor reported **assuming there were procedures in place for approving the overtime, but now realized they should not have made that assumption**. Finally, the monitor reported that the former Deputy Director may have signed off on the timesheets and invoices, but he **would not have been gathering back up documentation for those timesheets and invoices**.
- The third monitor reported being **unaware of any procedures** for approving overtime for contractual employees.

IEM

IEM staff, based on its contract with IEMA-OHS, **could not charge an overtime rate**. However, while not able to charge overtime, the IEM contractors had no apparent limit on the number of hours they charged IEMA-OHS. The IEM staff had minimum weekly hours it could earn. We asked IEMA-OHS if it had documentation to support an approval when an IEM employee wanted to exceed the minimum weekly hour commitment. IEMA-OHS reported, "IEMA-OHS did not have a formal, documented process that required an IEM contracted employee to request prior approval to exceed the minimum hours worked." In FY22-FY23, **IEM billed IEMA-OHS for 644,653 hours beyond the established 40- and 60-hour minimum work weeks**.

The same three contract monitors who oversaw the Favorite contract, and were interviewed by the auditors, also oversaw the IEM contract. The three monitors had the same general comments about the monitoring of hours worked by IEM as noted above.

See Appendix D for additional information on the hours and amount billed, by individual, for IEM contractors. Appendix E provides the same information for Favorite contractors.

On November 27, 2023, IEMA-OHS issued a Standard Operating Procedure (SOP) for Ordering from and Managing an Agency Service Contract, which stated the Agency division chief or second in command would "ensure contractors do not exceed 45 hours per week unless expressly approved in writing by the IEMA-OHS Director or [Subject Matter Expert]." **This procedure was not issued until FY24, which is after the audit period, and after the funds were billed and expended for these billable-hour contractors**.

The Favorite contract established an overtime **rate of 1.5 times the standard hourly rate for each hour worked in excess of 40 hours per week**.

The IEM contract required its contractors to **work a minimum number of hours per week**. IEM's SEOC positions had to work a minimum of 60 hours per week. IEM's Field Teams had to work a minimum of 40 hours per week.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all state agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls. These controls **should include monitoring the number of hours billed by contractors and regulating the amount of overtime billed**.

IEMA-OHS stated standby hours in the Favorite contract were to be included in overtime calculation because "staff on standby were paid to be available at a moment's notice, were under the direction of their employer, and were not on their own personal time while on standby."

On August 15, 2025, when auditors inquired about an approval process for IEM employees to work beyond the established 40 or 60-hour minimum, IEMA-OHS reported, **"IEMA-OHS did not have a formal, documented process that required an IEM contracted employee to request prior approval to exceed the minimum hours worked."** [Emphasis added.]

IEMA-OHS's failure to establish limits for contractual overtime and an overtime approval process in FY22-FY23 allowed vendors to **bill hours at their own discretion**. Without an approval process for contractual overtime, IEMA-OHS **cannot sufficiently monitor contractors** and ensure vendors are performing work as intended and that taxpayer funds are properly expended.

Billable-Hour Contract Overtime

RECOMMENDATION NUMBER 10	***IEMA-OHS should implement and enforce an approval process for time worked by billable-hour contractors exceeding an appropriate number of hours.***

IEMA-OHS Response:

IEMA-OHS agrees with this recommendation. In conducting a review of contractor time prior to this audit, the Agency independently recognized an issue and implemented corrective action by adopting in November 2023 the SOP entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." In Section IV, "Ordering Process", the SOP outlines the process whereby Agency job titles and duties are reviewed against the ordered work to ensure that duplication is limited to only emergent needs and ensures timely notification to impacted bargaining units. The process requires review by the Chief Fiscal Officer, Chief Legal Counsel, Human Resources Director, and Labor Relations Administrator to ensure the minimization of the risk of contractors exceeding an appropriate number of hours. Section V of the SOP provides for additional oversight by designating a contract manager to track and review contractor hours to ensure all time utilized is in the best interests of the Agency and State of Illinois.

Positions Incurring Overtime

Favorite staff were eligible for overtime payments. We summarized IEMA-OHS billing documentation and found that **2,482 Favorite staff were eligible to accrue overtime** under its contracts with IEMA-OHS. Exhibit 25 presents the position titles and number of staff Favorite billed during FY22-FY23.

Exhibit 25
POSITION TITLES AND NUMBER OF BILLED STAFF ELIGIBLE FOR OVERTIME PROVIDED BY FAVORITE
FY22-FY23

Job Title	Count	Job Title	Count
Licensed Practical Nurse	728	Licensed Vocational Nurse	3
Registered Nurse	719	Safety Officer Medical Technology	3
Administrative Assistant	430	Medical Assistant	2
Paramedic/Pandemic Healthcare Worker	258	Adjustment LPN to RN	1
Safety Officer	136	Administrative Assistant	1
Nurse Practitioner	103	Administrator	1
Specialty Nurses	58	Charge RN	1
Unit Coordinator	29	Direct Care	1
Certified Nurse Assistant	7	Medical Technology	1

Source: OAG developed from IEMA-OHS information.

Overpayment of Overtime

During the audit, we asked IEMA-OHS for documentation on any **overpayments** in the billable-hour contract with IEM. The Agency responded, *"IEMA has not determined any overpayments in these contracts, including having not identified any overpayments related to the contractor referred to as the Executive Assistant to the Director* [from LAC Resolution Number 167]. *IEMA is working with Crowe to review the invoices in greater detail in relation to this statement."*

IEMA-OHS had, during the audit period, discovered overbillings from a contractor, Favorite. As shown in Exhibit 26, documentation provided by IEMA-OHS identified 20 instances where credits had to be processed.

Exhibit 26
FAVORITE BILLING CREDITS
FY22-FY23

Date	Total Payments	Credit Amounts	Reasons for Credit
08/13/21	$1,450,137.30	$238,436.05	Invoices should have been billed to St. Clair County under a separate contract with the County.
08/13/21	$1,450,137.30	$224,229.25	Invoices should have been billed to St. Clair County under a separate contract with the County.
08/13/21	$1,450,137.30	$218,950.00	Invoices should have been billed to St. Clair County under a separate contract with the County.
08/13/21	$1,450,137.30	$251,650.00	Invoices should have been billed to St. Clair County under a separate contract with the County.
08/13/21	$1,450,137.30	$268,185.00	Invoices should have been billed to St. Clair County under a separate contract with the County.
08/13/21	$1,450,137.30	$248,665.00	Invoices should have been billed to St. Clair County under a separate contract with the County.
09/09/22	$51,177.50	$51,177.50	Workers providing services to Shapiro DMC, billed back to DHS.
08/24/22	$2,809.38	$2,809.38	Rate adjustment-did not provide approval for higher rates.
08/24/22	$468.75	$468.75	Rate adjustment-did not provide approval for higher rates.
08/24/22	$8,537.50	$2,200.00	Rate adjustment-did not provide approval for higher rates.
08/24/22	$8,537.50	$1,750.00	Rate adjustment-did not provide approval for higher rates.
08/24/22	$8,537.50	$2,500.00	Rate adjustment-did not provide approval for higher rates.
08/24/22	$8,537.50	$2,087.50	Rate adjustment-did not provide approval for higher rates.
08/24/22	$2,012.50	$2,012.50	Rate adjustment-did not provide approval for higher rates.
08/24/22	$5,412.50	$2,762.50	Rate adjustment-did not provide approval for higher rates.
08/24/22	$5,412.50	$2,650.00	Rate adjustment-did not provide approval for higher rates.
08/24/22	$4,878.13	$2,640.63	Rate adjustment-did not provide approval for higher rates.
08/24/22	$4,878.13	$2,237.50	Rate adjustment-did not provide approval for higher rates.
08/24/22	$2,837.50	$2,827.50	Rate adjustment-did not provide approval for higher rates.
08/24/22	$2,500.00	$2,500.00	Rate adjustment-did not provide approval for higher rates.
	Total Credits:	$1,530,739.06	

Source: OAG developed from IEMA-OHS information.

Appendix A

Legislative Audit Commission Resolution Number 167

Legislative Audit Commission

Resolution No. 167
Presented by Senator Rose

WHEREAS, according to recent news outlets, the Illinois Emergency Management Agency (IEMA) has reportedly approved hundreds of thousands of dollars in overpayments to the Executive Assistant to the Director of the Illinois Emergency Management Agency; and

WHEREAS, the alleged payments have cost Illinois taxpayers $28,000 to $48,000 a month, all of which were disbursed to the Executive Assistant to the Director of the Illinois Emergency Management Agency; and

WHEREAS, these reported payments have been identified between February and August of 2023 and have allegedly accounted for $240,761.30 in billings,

WHEREAS, reports have claimed that total billings to the Executive Assistant to the Director of the Illinois Emergency Management Agency in other contracting roles top $1 million; and

WHEREAS, the Executive Assistant to the Director of the Illinois Emergency Management Agency billed the agency 350 hours in a single month; and

WHEREAS, according to reports the employee who approved the alleged payments is one of four staffers ousted earlier this year for reasons that have yet to be explained; and be it further

RESOLVED, BY THE LEGISLATIVE AUDIT COMMISSION, that the Auditor General is directed to conduct a performance audit of the Illinois Emergency Management Agency's administration of contracts and staffing; and be it further

RESOLVED, that the audit include, but not be limited to, the following determinations for fiscal years 2022 and 2023:

1. An examination of contracts, specifically contracts that include billable-hours, to determine: the purpose of the contracts, the extent contracts were monitored, whether billings were adequately supported, and whether all deliverables were met;

2. An examination of the organizational structure at IEMA to determine the number of unfunded positions, the number of funded positions, the number of vacant positions, and whether any IEMA officials/employees had involvement with outside contractors;

3. The amount of overtime incurred including an analysis of the types of positions incurring overtime, the approval process for the overtime payment requests, and, if any overpayments have been processed, whether IEMA has collected the overpayments; and be it further

RESOLVED, that the Illinois Emergency Management Agency and any other entity having information relevant to the audit cooperate fully and promptly with the Auditor General's Office in the conduct of this audit; and be it further

RESOLVED, that the Auditor General commence with this audit as soon as possible and report his findings and recommendations upon completion in accordance with the provisions of Section 3-14 of the Illinois State Auditing Act; and be it further

RESOLVED, that a copy of this resolution be delivered to the Auditor General and the Illinois Emergency Management Agency.

Adopted this 20th day of May, 2024

SIGNED ORIGINAL ON FILE

Senator Chapin Rose
Co-Chair, Legislative Audit Commission

SIGNED ORIGINAL ON FILE

Representative Fred Crespo
Co-Chair, Legislative Audit Commission

Appendix B

Audit Scope and Methodology

This audit was conducted in accordance with the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We examined the five components of internal control – control environment, risk assessment, control activities, information and communication, and monitoring – along with the underlying principles. We considered all five components to be significant to the audit objectives. Any deficiencies in internal control that were significant within the context of the audit objectives are discussed in the body of the report.

The audit objectives delineated by Legislative Audit Commission (LAC) Resolution Number 167 directed the Auditor General to conduct a performance audit of the Illinois Emergency Management Agency's administration of contracts and staffing during FY22-FY23. Resolution Number 167 contained three audit determinations (see Appendix A).

In conducting this audit, auditors reviewed applicable State statutes, rules, and Illinois Emergency Management-Office of Homeland Security (IEMA-OHS) policies and procedures. We also reviewed applicable federal laws and Federal Emergency Management Agency guidance. We reviewed the previous IEMA-OHS financial audits and compliance examinations released by the Office of the Auditor General, as well as the Statewide Single Audit. We also reviewed management controls and assessed risk related to the audit's objectives. A risk assessment was conducted to identify areas that needed closer examination. Any significant weaknesses in those controls are included in this report.

In conducting this audit, we requested and reviewed specific documents and data related to FY22-FY23 IEMA-OHS billable-hour contracts. These included billable-hour contracts and amendments, procurement files, invoices, invoice data, and policies and procedures. We also requested and conducted interviews with the State employees who monitored and oversaw the billable-hours contractors in our sample.

We also requested and reviewed specific documents and data related to IEMA-OHS staffing levels during FY22-FY23. These included organization charts, counts of all unfunded and vacant positions, and personnel files of IEMA-OHS employees who had left the agency.

IEMA-OHS utilized 28 billable-hour contracts with 12 vendors during the audit period FY22-FY23. Auditors reviewed and tested all 28 contracts and their amendments to ensure the contracts complied with government contracts administrative rule (44 Ill. Adm. Code 1), the Illinois Procurement Code (930 ILCS 500), FEMA guidance, IEMA-OHS procedures, and other requirements. The results of this testing can be found throughout the report.

Auditors judgmentally selected 3 of the 12 billable-hour contractors for procurement file and contract deliverable testing. We tested procurement files and contract deliverables for all FY22-FY23 contracts with the following vendors:

- Innovative Emergency Management;
- Favorite Healthcare Staffing; and
- Tidal Basin Government Consulting.

IEMA-OHS had five procurement files relevant to the selection of these three vendors. All five procurement files were tested using criteria from the Illinois Procurement Code (930 ILCS 500) and IEMA-OHS procedures. The procurement files provided by IEMA-OHS consisted of the agency's Request for Proposal (RFP), vendor proposals, conflict of interest forms, evaluator scoresheets, and evaluation summary sheets used to make the final selection. The results of this testing are solely from the sample of three vendors and should not be projected to the total population of vendors. Testing results can be found throughout the report.

Auditors judgmentally selected 40 contract deliverables from the FY22-FY23 contracts held by these three vendors. Auditors requested documentation to support the completion of these contract deliverables. Some contracts were master contracts, so the contracts drawn off the master contract had the same deliverables as the master contract. Of the 40 contract deliverables requested, there were 28 unique deliverables tested for the Innovative Emergency Management, Tidal Basin Government Consulting, and Favorite Healthcare Staffing contracts. The results of this testing are solely from the sample of three vendors and should not be projected to the total population of vendors. Testing results can be found throughout the report.

Auditors judgmentally selected two vendors, Innovative Emergency Management and Favorite Healthcare Staffing, for further analysis and testing. In selecting the judgmental sample, auditors picked the vendors of master contracts where IEMA-OHS spent the most funds on billable-hour contractors. The results of this testing are solely from the sample of two vendors' contracts and should not be projected to the total population of contracts. Testing results can be found throughout the report.

We contacted ten individuals identified by IEMA-OHS as being responsible for the oversight and monitoring of the vendors selected for sample. Six individuals participated in an interview with the auditors. Four monitors no longer work for IEMA-OHS and despite our request to provide information for the audit, these individuals declined.

We contacted and requested additional information from Innovative Emergency Management and Favorite Healthcare Staffing for further insight into IEMA-OHS's monitoring of their contract and the vendors' billing process.

Auditors requested all FY22-FY23 Innovative Emergency Management and Favorite Healthcare Staffing invoice data with billings by contractor employee name. Auditors analyzed the total dollar amount of billings for both vendors. Auditors also analyzed total "standby billings" charged by Favorite Healthcare Staffing.

Auditors requested all physical invoices and timesheets associated with a sample of 15 contractual employees under Innovative Emergency Management or Favorite Healthcare Staffing. We tested the invoices based on criteria established in IEMA-OHS's contracts with these vendors.

We also requested Innovative Emergency Management and Favorite Healthcare Staffing physical invoices billed to other State agencies during FY22-FY23 to determine if any contractual employees were billed to IEMA-OHS and another State agency for work completed at the same date and time. The other State agencies that contracted with Innovative Emergency Management and/or Favorite Healthcare Staffing included:

- Department of Public Health;
- Department of Human Services;
- Department of Healthcare and Family Services;
- Department of Agriculture;
- Department of Corrections; and
- Department of Veterans Affairs.

We selected a random sample of 50 Favorite Healthcare Staffing employees who were billed to IEMA-OHS for Registered Nurse (RN) and Licensed Practical Nurse (LPN) services. Auditors searched for the names of these contractual employees in the Illinois Department of Financial and Professional Regulation's License Lookup for any active nursing board licenses. Innovative Emergency Management did not provide nursing staff for IEMA-OHS.

We requested and reviewed all emails sent and received by one Innovative Emergency Management subcontractor for the period January 1, 2021, through November 1, 2023. This subcontractor functioned as the Executive Assistant to the Director of IEMA-OHS for the period November 2022 to October 2023. The individual was **billed to IEMA-OHS, by the billable-hour contractor, a total of $935,480 during FY22-FY23** for this one subcontractor's services. **During the 12-month period the individual was performing the duties of the Executive Assistant to the Director, Innovative Emergency Management billed IEMA-OHS $434,791**. The email vault contained 30,348 emails.

On April 30, 2026, we sent IEMA-OHS the draft audit report. An exit conference was held with IEMA-OHS on May 14, 2026. The principal attendees are noted below:

Exit Conference	**May 14, 2026**
Agency	**Name and Title**
IEMA-OHS	• Ted Berger, Director • Clayton Kuetemeyer, Deputy Director • Adnan Khayyat, Deputy Director • Beth Windisch, Deputy Director • Nicky Cortez, Chief of Staff • Karl Pound, Chief Fiscal Officer • Michelle Woods, Chief HR Officer • Candice Long, Chief Internal Auditor • Louise Conway, Chief Legal Counsel • Douglas Dorando, Deputy Legal Counsel • Jonathan England, Nuclear Safety Attorney II • Haley Williams, Public Information Officer • Victor Zepeda, Legislative Liaison
Illinois Office of the Auditor General	• Mike Maziarz, Senior Audit Manager • Sydney Payne, Audit Supervisor • Sarah Mansur, Audit Staff

Appendix C
IEMA-OHS Billable-Hour Contracts
FY22-FY23

Allied Universal Security (4100148336)-Order Against Master Contract CMS5831320

Services Provided	Contract Start	Initial End Date	Initial Amount	Actual End Date	Total Amount
Security for Rochelle Warehouse	12/30/20	06/30/21	$35,000	12/31/22	$250,000

Amendments

1. 06/30/21: term extended from 06/30/21 to 06/30/22; cost increased from $35,000 to $105,000.
2. 12/23/21: hourly rates for the unarmed security guard increased.
3. 06/30/22: term extended to 12/31/22; holiday rate established; cost increased to $250,000.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Unarmed Security Guard	$26.05	$29.99	1
(as of 09/01/21)	$27.03	$31.46	
(Holiday rate as of 06/30/22)	$37.65	-	

Deliverables

- Submit State of Illinois Department of Financial and Professional Regulation Registration Certificates for each security officer.
- Submit current criminal history check (no less than 90 days old) on each proposed supervisory and productive officer. The vendor must update the criminal histories annually upon the anniversary date of the employment of the security officer or supervisor.
- Submit additional background checks are required for all vendor personnel: Child Abuse and Neglect Tracking System and Sex Offender Risk Scale. Provide Transition Management Plan.
- Submit a set of comprehensive guidelines which prescribe the vendor's performance standards; distribute guidelines to its employees.
- Maintain the Department of Central Management Services (CMS) provided spreadsheet as a living document, make necessary changes and provide an update to CMS as changes occur. The initial spreadsheet is due to CMS two weeks after contract award.
- Submit an end-of-month written summary report to CMS by the 1st business day of the following month that includes the following elements at a minimum: summary of duty assignments, including by personnel category, number, and area or site location; summary of personnel training, including scheduled training, training results and, as applicable, firearm qualification status; summary of personnel clearance status; progress on post orders and vulnerability assessments; summary of incident reports, emergency responses, and trend analysis; equipment shortages or failures preventing successful performance of required duties with anticipated dates of resolution; summary of disciplinary actions and report submissions.
- Prepare Post Orders for the approval of CMS for the unique and specific requirements of each agency site where vendor services will be performed within 60 days after contract award. If additional sites are later added, Post Orders must be prepared in a like manner for the approval of CMS within five (5) days after any site is added.
- Provide a vulnerability assessment of assigned duty locations using the recommended minimum security standards contained in the U.S. Department of Justice document dated June 28, 1995, within 180 days after contract award.
- Prepare and provide an Annual Report detailing vendor activities and contributions toward achievement of the agency's physical security goals by June 30 of each year of contract performance.

Allied Universal Security (4100148390)-Order Against Master Contract CMS5831320					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Security for Pana Warehouse	12/30/20	06/30/21	$37,000	12/31/22	$267,000

Amendments

1. 06/30/21: term extended to from 6/30/21 to 6/30/22; cost increased from $37,000 to $107,000.
2. 12/23/21: hourly rates for the unarmed security guard increased.
3. 06/30/22: term extended to 12/31/22; holiday rate established; cost increased to $267,000.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Unarmed Security Guard	$27.83	$31.77	1
(as of 09/01/21)	$28.81	$33.24	
(Holiday rate as of 06/30/22)	$35.87	-	

Deliverables

- Submit State of Illinois Department of Financial and Professional Regulation Registration Certificates for each security officer.
- Submit current criminal history check (no less than 90 days old) on each proposed supervisory and productive officer. The vendor must update the criminal histories annually upon the anniversary date of the employment of the security officer or supervisor.
- Submit additional background checks are required for all vendor personnel: Child Abuse and Neglect Tracking System and Sex Offender Risk Scale.
- Provide a Transition Management Plan.
- Submit a set of comprehensive guidelines that prescribe the vendor's performance standards; distribute guidelines to its employees.
- Maintain the CMS-provided spreadsheet as a living document, make necessary changes and provide an update to CMS as changes occur. The initial spreadsheet is due to CMS two weeks after contract award.
- Submit an end-of-month written summary report to CMS by the 1st business day of the following month that includes the following elements at a minimum: summary of duty assignments, including by personnel category, number, and area or site location; summary of personnel training, including scheduled training, training results and, as applicable, firearm qualification status; summary of personnel clearance status; progress on post orders and vulnerability assessments; summary of incident reports, emergency responses, and trend analysis; equipment shortages or failures preventing successful performance of required duties with anticipated dates of resolution; summary of disciplinary actions; summary of report submission.
- Prepare Post Orders for the approval of CMS for the unique and specific requirements of each agency site where vendor services will be performed within 60 days after contract award. If additional sites are later added, Post Orders shall be prepared in a like manner for the approval of CMS within five (5) days after any site is added.
- Provide a vulnerability assessment of assigned duty locations using the recommended minimum security standards contained in the U.S. Department of Justice document dated June 28, 1995, within 180 days after contract award.
- Prepare and provide an Annual Report detailing vendor activities and contributions toward achievement of the agency's physical security goals by June 30 of each year of contract performance.

Allied Universal Security (4100148392)-Order Against Master Contract CMS5831320					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Security for Peoria Civic Center Vaccination Site	09/10/21	12/31/21	$30,000	02/18/22	$50,000

Amendments

1. 02/18/22: term extended from 12/31/21 to 02/18/22. Costs increased from $30,000 to $50,000.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Unarmed Security Guard	$38.51	-	1

Deliverables

- Submit State of Illinois Department of Financial and Professional Regulation Registration Certificates for each security officer.
- Submit current criminal history check (no less than 90 days old) on each proposed supervisory and productive officer.
- Update the criminal history annually upon the anniversary date of the employment of the security officer or supervisor.
- Submit additional background checks are required for all vendor personnel: Child Abuse and Neglect Tracking System and Sex Offender Risk Scale.
- Provide a Transition Management Plan.
- Submit a set of comprehensive guidelines which prescribe the vendor's performance standards; distribute guidelines to its employees.
- Maintain the CMS-provided spreadsheet as a living document, make necessary changes and provide an update to CMS as changes occur. The initial spreadsheet will be due to CMS two weeks after contract award.
- Submit an end-of-month written summary report to CMS by the 1st business day of the following month that includes the following elements at a minimum: summary of duty assignments, including by personnel category, number, and area or site location; summary of personnel training, including scheduled training, training results, and, as applicable, firearm qualification status; summary of personnel clearance status; progress on post orders and vulnerability assessments; summary of incident reports, emergency responses, and trend analysis; and equipment shortages or failures preventing successful performance of required duties with anticipated dates of resolution; summary of disciplinary actions; summary of report submission.
- Prepare Post Orders for the approval of CMS for the unique and specific requirements of each agency site where vendor services will be performed within 60 days after contract award. If additional sites are later added, Post Orders must be prepared in a like manner for the approval of CMS within five (5) days after any site is added.
- Provide a vulnerability assessment of assigned duty locations using the recommended minimum security standards contained in the U.S. Department of Justice document dated June 28, 1995, within 180 days after contract award.
- Prepare and provide an Annual Report detailing vendor activities and contributions toward achievement of the agency's physical security goals by June 30 of each year of contract performance.

Allied Universal Security (4100170925)-Order Against Master Contract CMS5831320					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Security for Rochelle Warehouse	09/02/22	N/A	N/A	04/10/23	$160,000
No Amendments					
Funded Positions		Hourly Rate	OT Rate	Limit on Funded Positions	
Unarmed Security Guard		$28.97	$57.94	1	
	(Holiday Rate)	$57.94	-		

Deliverables

- Provide a Transition Management Plan, with relevant timelines.
- Submit a set of comprehensive guidelines, known as General Orders, that prescribe the performance standards and applicable requirements of this contract for employees.
- Submit an end-of-month written summary report to CMS by the 1st business day of the following month that includes the following elements at a minimum: summary of duty assignments, including by personnel category, number, and area or site location; summary of personnel training, including scheduled training, training results, and, as applicable, firearm qualification status; summary of personnel clearance status; progress on post orders and vulnerability assessments; summary of incident reports, emergency responses, and trend analysis; and equipment shortages or failures preventing successful performance of required duties with anticipated dates of resolution; summary of disciplinary actions; summary of report submission.
- Prepare Post Orders in conjunction with the governmental unit for the unique and specific requirements of each site where vendor services will be performed. If additional sites are later added, Post Orders shall be prepared in a like manner.
- Provide a vulnerability assessment of assigned duty locations if requested. Assessments must be ongoing and updated thereafter and made a part of the vendor's Annual Report. When adding new locations, vendor will complete an initial assessment to determine type and number of security personnel within 10 days of written request. Full assessment will be completed within 30 days.
- Submit an Annual Report to a governmental unit during the anniversary month of start of services, if requested.
- Maintain a copy of each security personnel's State of Illinois Department of Financial and Professional Regulation Registration Certificate prior to any officer beginning post duty.
- Tracking and maintaining up-to-date training, certifications, and licenses as necessary for security personnel to perform their duties.
- Complete current criminal history check (not less than 90 days old) on each security personnel prior to anyone beginning post duty, and update criminal histories annually.
- Maintain a written record of all security personnel's firearms qualifications before the security officer is assigned duty at a governmental unit.
- Supervisors (SSM/ZM/LSO) will maintain documentation for each assigned location zone, including: general orders, post orders for each site, staff roster for each location, supervisor roster and 24/7 contact information, staff training and semi-annual firearms qualification documentation, clearance documents for staff, and copies of all reports and deliverables.
- Report to CMS an annual Contract Usage Report that should include all usage under this contract by all governmental units.

Allied Universal Security (4100170927)-Order Against Master Contract 9100001447					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Security for Pana Warehouse	09/02/22	06/30/23	$160,000	08/31/23	$180,000

Amendments

1. 05/10/23: term extended from 06/30/23 to 08/31/23; cost increased from $160,000 to $180,000.

Funded Positions		Hourly Rate	OT Rate	Limit on Funded Positions
Unarmed Security Guard		$28.97	$43.46	1
	(Holiday Rate)	$57.94	-	

Deliverables

- Provide a Transition Management Plan, with relevant timelines.
- Submit a set of comprehensive guidelines, known as General Orders, that prescribe the performance standards and applicable requirements of this contract for employees.
- Submit an end-of-month written summary report to CMS by the 1st business day of the following month that includes the following elements at a minimum: summary of duty assignments, including by personnel category, number, and area or site location; summary of personnel training, including scheduled training, training results, and, as applicable, firearm qualification status; summary of personnel clearance status; progress on post orders and vulnerability assessments; summary of incident reports, emergency responses, and trend analysis; and equipment shortages or failures preventing successful performance of required duties with anticipated dates of resolution; summary of disciplinary actions; summary of report submission.
- Prepare Post Orders in conjunction with the governmental unit for the unique and specific requirements of each site where vendor services will be performed. If additional sites are later added, Post Orders shall be prepared in a like manner.
- Provide a vulnerability assessment of assigned duty locations if requested. Assessments must be ongoing and updated thereafter and made a part of the vendor's Annual Report. When adding new locations, vendor will complete an initial assessment to determine type and number of security personnel within 10 days of written request. Full assessment will be completed within 30 days.
- Submit an Annual Report to a governmental unit during the anniversary month of start of services, if requested.
- Maintain a copy of each security personnel's State of Illinois Department of Financial and Professional Regulation Registration Certificate prior to any officer beginning post duty.
- Tracking and maintaining up-to-date training, certifications, and licenses as necessary for security personnel to perform their duties.
- Complete current criminal history check (not less than 90 days old) on each security personnel prior to anyone beginning post duty, and update criminal histories annually.
- Maintain a written record of all security personnel's firearms qualifications before the security officer is assigned duty at a governmental unit.
- Supervisors (SSM/ZM/LSO) will maintain documentation for each assigned location zone, including: general orders, post orders for each site, staff roster for each location, supervisor roster and 24/7 contact information, staff training and semi-annual firearms qualification documentation, clearance documents for staff, and copies of all reports and deliverables.
- Report to CMS an annual Contract Usage Report that should include all usage under this contract by all governmental units.

Atlas Language Services (4100147296)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Interpretation and Translation Services	08/30/21	N/A	N/A	09/12/21	$2,413,707
No Amendments					
Funded Positions		Rate	OT Rate	Limit on Funded Positions	
Pashto, Farsi, and Dari Interpreters		$800/day	$150	200	
Additional Costs					
Off Site Written Translation cost $0.24/word.					

Deliverables

- Provide 60 interpreters immediately upon execution and 140 interpreters within the next 48-72 hours of that initial deployment, totaling 200 interpreters overall. Within the 200 total overall interpreters, 33% must be fluent in Pashto, 33% must be fluent in Dari, and 33% must be fluent in Farsi.
- Have interpreters be trilingual between English and two of the three requested languages (Pashto, Dari, and Farsi).
- Respond within one hour of notification (A business day is considered Monday through Sunday, 24 hours a day, including all known State and Federal holidays).
- Guarantee that all translation and interpretation services will be accurate to the best of their ability and knowledge.
- Take responsibility for the cost of revisions due to vendor error. The agency must cover the cost of revisions when the agency states that revisions are necessary due to the changes or omissions made by the agency.
- Work with the agency in a professional manner in order to achieve industry standards within a reasonable due date.
- Provide translation services for any written communication including, but not limited to, official documents, handwritten documents, reports and web pages.

Crowe (4100175016)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Inventory Valuation Services	05/09/23	N/A	N/A	09/30/23	$5,000,000

No Amendments

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Project Manager	$450	-	1
Subject Matter Expert	$450	-	4
CPAs	$200	-	1
Administrative Support	$100	-	No Limit

Deliverables

- Complete services by 08/07/23.
- Develop a report on findings from market research for surplus sale of like items or identify equivalent or similar items if an exact match cannot be identified. Market research must include a methodology for determining market value to be proposed and approved by IEMA-OHS. The report must include anticipated FMV per unit as defined and include the lowest and highest Identified sale prices. The report must include at least three inquiries or searches along with references for those inquiries/searches for the value of each item. Market research must include information about whether the market was increasing or declining.
- Provide information gathering; conduct kick-off meeting; deliver client data; and interview with appropriate contacts.
- Provide valuation analysis; review provided information; conduct follow-up interviews; conduct industry/market research and modeling.
- Provide delivery of valuation findings; complete internal draft in partner/technical reviews; resolve outstanding items; present results in draft form; completed discussions with management; and deliver the final report.

Crowe (0ARPACROWE)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Master Contract for ARPA Guidance	09/13/21	04/12/23	N/A	04/13/27	Indefinite Quantity

Amendments

1. 04/05/22: added Ringold Financial Management Services as a subcontractor.
2. 04/29/22: contract extended from 04/13/23 to 04/13/27.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Subject Matter Expert/Consultant	$205	-	No Limit
Project Manager	$190	-	No Limit
CPAs and/or Accountants	$170	-	No Limit
Administrative Support	$45	-	No Limit

Deliverables

- Provide personnel to perform financial and data management to track costs specific to the American Rescue Plan Act (ARPA), including Coronavirus State Fiscal Recovery Funds (CSFRF) and Coronavirus Capital Projects Fund (CCPF), or other federal funds received due to COVID-19.
- Gather and summarize financial data as requested. Review any findings from the external reviewers. Provide State and Federal audit support. Provide information for GAAP reporting. Identify relevant areas for improvement to address audit findings or observations.
- Interview key personnel involved with the relevant areas or processes needed for corrective action; assist with a corrective action or work plan; prepare and deliver presentations to the State entity project managers.
- Categorize costs by any required federal categories such as labor, contracts, equipment etc.
- Assist State agencies in output and outcome performance measures; review contract, procurement, and grant related documents for completeness for use as backup documentation for CSFRF and CCPF, or other federal funds received due to PHE.
- Track payments and obligations related to CSFRF and CCPF, track transactions involving all CSFRF and CCPF funds, track and reconcile goods receipts to confirm eligibility for funding from CSFRF and CCPF, or other federal funds received due to the PHE; review for accuracy the reporting and tracking by State agencies of CSFRF and CCPF funds.
- Develop guidance for State agencies regarding the CSFRF and CCPF, or other federal funds received due to the PHE; provide research and writing for appeals regarding eligibility of expenditures; provide responses for CSFRF and CCPF requests for information; prepare requests for reimbursements and summaries of documentation; provide closeout support; manage all data and data entry as necessary; support the gathering, review and verification of project and expenditure costs for inclusion in reports; identify opportunities for the use of CSFRF and CCPF funds, or other federal funds received due to the PHE.
- Prepare up to 22 quarterly Project Expenditure Reports for the Treasury Department beginning 10/31/21; prepare up to 7 Recovery Plan Performance Reports to the Treasury Department beginning 8/31/21; prepare project plan and quarterly project expenditure reports; prepare annual recovery plan performance report prior to July 31 of each year; prepare weekly summaries of activities and data collected.
- Prepare additional reports as requested; provide timely updates of changes in federal guidance related to CSFRF, CCPF, or other federal funds; provide support staff for regular calls with GOMB and others; provide staff to answer questions 8:30 a.m.-5:00p.m. CST, Monday- Friday; ensure availability of at least one Project Manager during non-business hours; review sub-recipient processes and procedures and provide recommendations for updates.
- Initiate and fully manage all fund management and reporting tools necessary to implement all deliverables; provide access to fund management and reporting tools to key State personnel.

Crowe (4100149406)-Order Against Master Contract 0ARPACROWE					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Tracking and Reporting COVID-19 Funds (GOMB)	09/13/21	04/12/23	$5,200,000	04/12/27	$8,500,000

Amendments

1. 05/27/22: term extended from 04/12/23 to 04/12/27; cost increased from $5.2 million to $8.5 million.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Subject Matter Expert/Consultant	$205	-	No Limit
Project Manager	$190	-	No Limit
CPAs and/or Accountants	$170	-	No Limit
Administrative Support	$45	-	No Limit

Deliverables

- Provide personnel to perform financial and data management to track costs specific to ARPA, including CSFRF and CCPF, or other federal funds received due to COVID-19.
- Gather and summarize financial data as requested. Review any findings from the external reviewers. Provide State and Federal audit support. Provide information for GAAP reporting. Identify relevant areas for improvement to address audit findings or observations.
- Interview key personnel involved with the relevant areas or processes needed for corrective action; assist with a corrective action or work plan; prepare and deliver presentations to the State entity project managers. Categorize costs by any required federal categories.
- Assist State agencies in output and outcome performance measures; review contract, procurement, and grant related documents for completeness for use as backup documentation for CSFRF and CCPF, or other federal funds.
- Track payments and obligations related to CSFRF and CCPF, track transactions involving all CSFRF and CCPF funds; review for accuracy the reporting and tracking by State agencies of CSFRF and CCPF funds.
- Develop guidance for State agencies regarding the CSFRF and CCPF, or other federal funds received due to the PHE; provide research and writing for appeals regarding eligibility of expenditures; provide responses for CSFRF and CCPF requests for information; prepare requests for reimbursements and summaries of documentation; provide closeout support; manage all data and data entry as necessary; support the gathering, review and verification of project and expenditure costs for inclusion in reports; identify opportunities for the use of CSFRF and CCPF funds, or other federal funds received due to the Public Health Emergency.
- Prepare up to 22 quarterly Project Expenditure Reports for the Treasury Department beginning 10/31/21; prepare up to 7 Recovery Plan Performance Reports to the Treasury Department beginning 8/31/21; prepare project plan and quarterly project expenditure reports; prepare annual recovery plan performance report prior to July 31 of each year; prepare weekly summaries of activities and data collected.
- Prepare additional reports as requested; provide timely updates of changes in federal guidance related to CSFRF, CCPF, or other federal funds; provide support staff for regular calls with Governor's Office of Management and Budget and others; provide staff to answer questions 8:30 a.m.-5:00p.m. CST, Monday- Friday; ensure availability of at least one Project Manager during non-business hours; review sub-recipient processes and procedures and provide recommendations for updates.
- Initiate and fully manage all fund management and reporting tools necessary to implement all deliverables; provide access to fund management and reporting tools to key State personnel.

Crowe (4100151979)-Order Against Master Contract 0ARPACROWE					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
ARPA Funds Guidance	11/19/21	04/12/23	$500,000	06/30/24	$750,000

Amendments

1. 05/19/22: term extended from 06/30/22 to 06/30/24; cost increased from $500,000 to $750,000.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Subject Matter Expert/Consultant	$205	-	No Limit
Project Manager	$190	-	No Limit
CPAs and/or Accountants	$170	-	No Limit
Administrative Support	$45	-	No Limit

Deliverables

- Identify opportunities for the use of CSFRF and CCPF, or other federal funds received due to the COVID-19 public health emergency to identify needs and shortfalls within the Illinois Emergency Management Agency in which funds may be able to be used to make improvements of the operational ability of the agency.
- Respond to questions on eligibility of certain expenditures.
- Assist in compiling agency specific expenditure information.
- Complete deliverables listed in the Statewide master "0ARPACROWE" contract.

Crowe (4100152340)-Order Against Master Contract 0ARPACROWE					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Accounting Consulting Support Services	12/16/2021	06/30/22	$800,000	06/30/24	$1,200,000

Amendments

1. 05/19/22: term extended from 06/30/22 to 06/30/24; cost increased from $800,000 to $1.2 million.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Subject Matter Expert/Consultant	$205	-	1
Project Manager	$190	-	1
Accountant	$170	-	1

Deliverables

- Participate in an in-person planning meeting with the agency within 72 hours of execution of contract.
- Within 30 days of execution, provide a timeline for developing a database agreed to by both parties to track invoices coming in, merge existing SAP data with the database to get necessary information needed for other tracking purposes, help develop reports by disaster that total expenditures by the vendor, State Emergency Operations Center (SEOC) number, by category, and in total for each disaster, help track assets purchased for the disaster and run reports, and create SAP payment forms automatically, create reports for total invoices not processed yet including the number of days from receipt, etc.
- Create and populate the database with existing agency information.
- Make recommendations to update written procedures for entering and documenting costs in SAP for disaster payments
- Make recommendations on written procedures for generating reports by lines of effort and general ledger account codes.
- Gather and scan information for both Federal and State audits as requested by staff.
- Reconcile documents as directed by staff.
- Manage incoming documentation to determine proper completion and update necessary databases; develop and maintain files for auditing purposes; conduct systematic reviews to determine that hard copy files and database match.
- Evaluate expenditure reimbursement requests, to determine reimbursement is not sought from multiple grants for the same expenditure upon request.
- Provide technical assistance to the agency regarding required documentation for reimbursement.
- Assist in obtaining backup documentation for audits.
- Update records in SAP as directed by the agency to provide proper tracking of COVID-19 related expenditures.

Crowe (4100171991)-Order Against Master Contract 0ARPACROWE					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Audit Services	02/08/23	12/31/23	$750,000	04/12/27	$1,250,000

Amendments

1. 05/09/23: term extended from 12/31/23 to 04/12/27; cost increased to $1,250,000.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Subject Matter Expert/Consultant	$205	-	No Limit
Project Manager	$190	-	No Limit
CPAs and/or Accountants	$170	-	No Limit

Deliverables

- On a test basis, perform testing over contract compliance.
- Perform data validation procedures over electronic invoice detail file provided of vendors identified by IEMA-OHS.
- Perform forensics testing procedures over invoices of vendors selected by IEMA-OHS to identify things such as duplicate billings, existence of individuals. etc.
- On a test basis, perform testing of compliance with Federal guidelines.
- Perform data quantification and reporting.
- Make recommendations for additional backup documentation that may be needed to ensure vendors fulfill contract requirements and to ensure compliance with Federal guidelines.

ELLE (4100152366)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Legal Services	03/01/20	06/30/20	$249,000	06/30/25	$1,085,000

Amendments

1. 06/26/20: term extended from 06/30/20 to 06/30/21.
2. 06/30/21: term extended to 06/30/22; cost increased to $550,000.
3. 05/04/22: term extended to 06/30/23; Attorney and paralegal hourly rates increased; contract cost increased to $785,000.
4. 06/21/23: term extended to 06/30/25; Attorney hourly rates are increased; contract cost increased to $1,085,000.

Funded Positions		Hourly Rate	OT Rate	Limit on Funded Positions
Attorney #1		$200	-	1
	(as of 02/01/22)	$225	-	
	(as of 07/01/23)	$250	-	
Attorney #2		$175	-	1
	(as of 02/01/22)	$225	-	
	(as of 07/01/23)	$250	-	
Paralegal		$90	-	2
	(as of 02/01/22)	$115	-	

Deliverables

- Provide legal advice, assistance and consultation, including appearances in court on behalf of the State of Illinois, in connection with the emergency takings of the former Metro South Medical Center Campus and former Westlake Hospital.
- Consult with IEMA-OHS Chief Legal Counsel regularly to keep the Chief Legal Counsel informed regarding the progress and developments of all matters assigned to the vendor under this contract.
- Respond promptly to the State's needs and inquiries.
- Furnish IEMA-OHS Chief Legal Counsel with copies of all correspondence, documents and with all required deliverables prepared in connection with the services rendered under this contract.

Favorite Healthcare Staffing (22FAVORITE)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Master Contract Statewide Staffing	12/21/20	06/21/21	N/A	12/20/21	Indefinite Quantity

Amendments

1. 05/20/21: contract renewed until 12/20/21.
2. 09/02/21: vendor agreed not to recruit any TSP provider that has worked in an Illinois hospital within the last 30 days. Added additional funded positions and increased rates.

Funded Positions	Hourly Rate		OT Rate		Limit on Funded Positions
	Initial	Final	Initial	Final	
Physician Assistant	$190	$225	$285	$338	No Limit
Nurse Practitioner	$190	$225	$285	$338	No Limit
Registered Nurse	$165	$190	$248	$285	No Limit
Licensed Practical/Vocational Nurse	$95	$110	$143	$165	No Limit
Medical Assistant	$65	$75	$98	$113	No Limit
Certified Nursing Assistant	$65	$75	$98	$113	No Limit
Infectious Disease/ICU/Surgical RN	$185	$215	$278	$323	No Limit
Respiratory Therapist	$140	$185	$210	$278	No Limit
Social Workers/Case Manager	$95	$110	$143	$165	No Limit
EMT Healthcare Technician	$65	$75	$98	$113	No Limit
Medical Lab Tech	$130	$150	$195	$225	No Limit
Paramedic/Healthcare Worker	$80	$100	$120	$150	No Limit
Medical Technology	$135	$160	$203	$240	No Limit
Pharmacist	$200	$235	$300	$353	No Limit
Facility Manager	$110	$135	$165	$203	No Limit
Logistics	$110	$135	$165	$203	No Limit
Food/Trash/Laundry Runners	$55	$60	$83	$90	No Limit
Admin Assistant	-	$60	-	$90	No Limit
MRI Tech	-	$150	-	$225	No Limit
SPOT Tech	-	$150	-	$225	No Limit
OR/CST Tech	-	$150	-	$225	No Limit
Pharmacy Tech	-	$130	-	$195	No Limit
Ultrasound Tech	-	$130	-	$195	No Limit
CT Tech	-	$160	-	$240	No Limit
Radiology Tech	-	$150	-	$225	No Limit
Incident Commander	-	$150	-	$225	No Limit
Safety Officer	-	$140	-	$210	No Limit
Unit Coordinator	-	$130	-	$195	No Limit
Nuclear Med Tech	-	$200	-	$300	No Limit
PT/OT/SPTH	-	$220	-	$330	No Limit

Deliverables

- Fulfill all Temporary Staffing Personnel requests by placing qualified TSPs on within 6 days of request. The vendor must comply with the 6-day deployment timeframe dependent upon the licensing regulatory agency's ability to expedite the licensure process.
- Respond within 6 hours to the State for any request. Any partial request response is considered unfulfilled and will be allotted to another vendor. All requests and responses must be routed to the vendor through WebEOC for purposes of verification and tracking.

Favorite Healthcare Staffing (4100144900)-Order Against Master Contract 22FAVORITE					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Statewide Healthcare Staffing for COVID-19 Vaccinations	12/18/20	N/A	$40,000,000	12/20/21	$120,000,000

Amendments

1. 11/02/21: contract costs increased from $40 million to $100 million.
2. 06/22/22: contract cost increased to $120 million.

Funded Positions	Hourly Rate		OT Rate		Limit on Funded Positions
	Initial	Final	Initial	Final	
Physician Assistant	$190	$225	$285	$338	No Limit
Nurse Practitioner	$190	$225	$285	$338	No Limit
Registered Nurse	$165	$190	$248	$285	No Limit
Licensed Practical/Vocational Nurse	$95	$110	$143	$165	No Limit
Medical Assistant	$65	$75	$98	$113	No Limit
Certified Nursing Assistant	$65	$75	$98	$113	No Limit
Infectious Disease/ICU/Surgical RN	$185	$215	$278	$323	No Limit
Respiratory Therapist	$140	$185	$210	$278	No Limit
Social Workers/Case Manager	$95	$110	$143	$165	No Limit
EMT Healthcare Technician	$65	$75	$98	$113	No Limit
Medical Lab Tech	$130	$150	$195	$225	No Limit
Paramedic/Healthcare Worker	$80	$100	$120	$150	No Limit
Medical Technology	$135	$160	$203	$240	No Limit
Pharmacist	$200	$235	$300	$353	No Limit
Facility Manager	$110	$135	$165	$203	No Limit
Logistics	$110	$135	$165	$203	No Limit
Food/Trash/Laundry Runners	$55	$60	$83	$90	No Limit
Admin Assistant	-	$60	-	$90	No Limit
MRI Tech	-	$150	-	$225	No Limit
SPOT Tech	-	$150	-	$225	No Limit
OR/CST Tech	-	$150	-	$225	No Limit
Pharmacy Tech	-	$130	-	$195	No Limit
Ultrasound Tech	-	$130	-	$195	No Limit
CT Tech	-	$160	-	$240	No Limit
Radiology Tech	-	$150	-	$225	No Limit
Incident Commander	-	$150	-	$225	No Limit
Safety Officer	-	$140	-	$210	No Limit
Unit Coordinator	-	$130	-	$195	No Limit
Nuclear Med Tech	-	$200	-	$300	No Limit
PT/OT/SPTH	-	$220	-	$330	No Limit

Deliverables

- Fulfill all Temporary Staffing Personnel requests by placing qualified TSPs on within 6 days of request. The vendor must comply with the 6-day deployment timeframe dependent upon the licensing regulatory agency's ability to expedite the licensure process.
- Respond within 6 hours to the State for any request. Any partial request response is considered unfulfilled and will be allotted to another vendor. All requests and responses must be routed to the vendor through WebEOC for purposes of verification and tracking.

Favorite Healthcare Staffing (23FAVORITE)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Master Contract Statewide Staffing	11/16/21	11/15/22	N/A	11/16/23	Indefinite Quantity

Amendments

1. 04/21/22: term extended from 11/15/22 to 11/16/23.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Physician Assistant	$225	$338	No Limit
Nurse Practitioner	$225	$338	No Limit
Registered Nurse	$195	$293	No Limit
Licensed Practical/Vocational Nurse	$110	$165	No Limit
Medical Assistant	$75	$113	No Limit
Certified Nursing Assistant	$75	$113	No Limit
Infectious Disease/ICU/Surgical RN	$220	$330	No Limit
Respiratory Therapist	$185	$278	No Limit
EMT Healthcare Technician	$75	$113	No Limit
Medical Lab Tech	$150	$225	No Limit
Paramedic/Healthcare Worker	$100	$150	No Limit
Medical Technology	$160	$240	No Limit
Pharmacist	$235	$353	No Limit
Facility Manager	$135	$203	No Limit
Logistics	$135	$203	No Limit
Food/Trash/Laundry Runners	$60	$90	No Limit
Admin Assistant	$60	$90	No Limit
Incident Commander	$150	$225	No Limit
Safety Officer	$140	$210	No Limit
MRI Tech	$150	$225	No Limit
SPOT Tech	$150	$225	No Limit
OR/CST Tech	$150	$225	No Limit
Pharmacy Tech	$130	$195	No Limit
Ultrasound Tech	$130	$195	No Limit
CT Tech	$160	$240	No Limit
Radiology Tech	$150	$225	No Limit
Unit Coordinator	$130	$195	No Limit
Nuclear Med Tech	$200	$300	No Limit
Physical/Occupational Therapist	$220	$330	No Limit
Speech Therapist	$220	$330	No Limit

Deliverables

- Fulfill all Temporary Staffing Personnel requests by placing qualified TSPs on within 6 days of request. The vendor must comply with the 6-day deployment timeframe dependent upon the licensing regulatory agency's ability to expedite the licensure process.
- Respond within 6 hours to the State for any request. Any partial request response is considered unfulfilled and will be allotted to another vendor. All requests and responses must be routed to the vendor through WebEOC for purposes of verification and tracking.

Favorite Healthcare Staffing (4100152363)-Order Against Master Contract 23FAVORITE					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Statewide Staffing	11/16/21	11/16/22	$100,000,000	11/16/23	$150,000,000

Amendments

1. 04/29/22: term extended from 11/16/22 to 11/16/23; cost increased from $100 million to $150 million.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Physician Assistant	$225	$338	No Limit
Nurse Practitioner	$225	$338	No Limit
Registered Nurse	$195	$293	No Limit
Licensed Practical/Vocational Nurse	$110	$165	No Limit
Medical Assistant	$75	$113	No Limit
Certified Nursing Assistant	$75	$113	No Limit
Infectious Disease/ICU/Surgical RN	$220	$330	No Limit
Respiratory Therapist	$185	$278	No Limit
EMT Healthcare Technician	$75	$113	No Limit
Medical Lab Tech	$150	$225	No Limit
Paramedic/Healthcare Worker	$100	$150	No Limit
Medical Technology	$160	$240	No Limit
Pharmacist	$235	$353	No Limit
Facility Manager	$135	$203	No Limit
Logistics	$135	$203	No Limit
Food/Trash/Laundry Runners	$60	$90	No Limit
Admin Assistant	$60	$90	No Limit
Incident Commander	$150	$225	No Limit
Safety Officer	$140	$210	No Limit
MRI Tech	$150	$225	No Limit
SPOT Tech	$150	$225	No Limit
OR/CST Tech	$150	$225	No Limit
Pharmacy Tech	$130	$195	No Limit
Ultrasound Tech	$130	$195	No Limit
CT Tech	$160	$240	No Limit
Radiology Tech	$150	$225	No Limit
Unit Coordinator	$130	$195	No Limit
Nuclear Med Tech	$200	$300	No Limit
Physical/Occupational Therapist	$220	$330	No Limit
Speech Therapist	$220	$330	No Limit

Deliverables

- Fulfill all Temporary Staffing Personnel requests by placing qualified TSPs on within 6 days of request. The vendor must comply with the 6-day deployment timeframe dependent upon the licensing regulatory agency's ability to expedite the licensure process.
- Respond within 6 hours to the State for any request. Any partial request response is considered unfulfilled and will be allotted to another vendor. All requests and responses must be routed to the vendor through WebEOC for purposes of verification and tracking.

Illinois Department of Revenue (4100151762)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Procurement Assistance	10/07/21	N/A	N/A	12/31/21	$25,000
No Amendments					
Funded Positions		Hourly Rate	OT Rate	Limit on Funded Positions	
Procurement Specialty Personnel		IEMA-OHS was responsible for the cost of salary and expenses related to work completed on IEMA-OHS assignments, including any overtime incurred.		1	

Deliverables

- Provide a procurement specialist to assist IEMA-OHS in the agency's procurement response to COVID-19.

Innovative Emergency Management (4100157355)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
After Action Reviews (AARs)	05/27/22	12/31/22	$395,700	12/31/24	$1,000,000

Amendments

1. 08/03/22: term extended to 06/30/23; clarified language in contract.
2. 09/13/22: services amended to include development of independent AARs and Corrective Action Plans for IEMA-OHS partners during the COVID-19 response efforts.
3. 03/09/23: term extended to 12/31/24; contract amount increased to $1,000,000.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Subject Matter Expert Consultant	$135	-	No Limit
Project Manger	$112	-	No Limit
Facilitator(s)	$95	-	No Limit
Administrative Support	$70	-	No Limit

Deliverables

- Submit an initial Project Work Plan/Timeline to IEMA-OHS no later than 30 days after execution of the contract. Upon IEMA-OHS's approval, IEM must complete the activities addressed and meet all required deliverables within 90 calendar days.
- Develop independent AARs and Corrective Action Plans for, but not limited to, Illinois Agencies, Departments, local governmental units and hospitals that have served as IEMA-OHS partners during the COVID-19 response efforts.
- Develop AARs/Corrective Action Plans related to the July 4, 2022, incident in Highland Park, Illinois; flooding in East St. Louis, St. Clair and Madison counties during July 2022; and the August 10, 2022, facility fire in Madison, Illinois.
- Provide additional deliverables: bi-weekly project status updates; monthly project status updates; kickoff project confirming approach and timeline; conduct documentation review; develop/issue survey; conduct interviews; facilitate group discussions/debriefs; analyze data and develop draft AAR and submit draft for review; finalize agency AARs; refine draft AAR based on State feedback; facilitate AAR review meeting with stakeholders.
- Draft an outline of the Statewide AAR and public facing AAR for IEMA's review upon completion of the individual AARs.
- Prepare Statewide AAR, to contain an executive summary, methodology for developing AAR, incident and response summaries, key finding, strengths and weaknesses, references to all plans and procedures, recommendations for corrective actions, and a conclusion.
- Develop an incident response timeline for inclusion in the AAR.
- Provide printed/bound copy of the final AAR/IP per agency; provide 120 copies of the AAR/IP PowerPoint presentation; provide electronic copies of the final AAR/IPs to IEMA-OHS.
- Schedule bi-weekly meetings hosted using Microsoft Teams, or another virtual platform provided by the State, to review progress and keep the State informed of any potential issues related to the timeline or deliverables.
- Prepare all virtual and on-site meeting materials, and will provide meeting notes no more than three business days following each meeting.
- Provide monthly progress reports identifying next steps; provide a detailed Closeout Report to document the project successes and outcomes, as well as recommended next steps.

Innovative Emergency Management (4100145419)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Coordination of Statewide Mass Vaccination Effort	02/22/21	05/22/21	$4,000,000	12/31/22	$180,000,000

Amendments

1. 05/17/21: contract renewed from 05/23/21-08/23/21; cost increased to $6.5 million.
2. 07/07/21: added individual rates for team positions: Recon Chief, Logistics, IT Personnel.
3. 07/20/21: contract renewed from 08/24/21-11/23/21; cost increased to $25 million.
4. 07/20/21: added the following subcontractors: Davis Logic (All Hands Consulting), Viraya Consulting, Klap6 Technologies, Judge Staffing Group, and Areotek.
5. 10/26/21: contract renewed until 11/23/22; cost increased to $60 million; clarified scope.
6. 01/21/22: cost increased to $90 million.
7. 04/29/22: term extended to 12/31/23; cost increased to $130 million.
8. 08/18/22: added the following subcontractors: Davis Logic (All Hands Consulting), Viraya Consulting, Klap6 Technologies, Judge Staffing Group, Areotek, and Levi Ray & Shoup.
9. 08/19/22: amended scope of IEM's services.
10. 09/20/22: added Jogan Health as a subcontractor.
11. 11/28/22: cost increased to $155 million.
12. 12/16/22: contract became a Joint Purchase Master Contract (0IEMMASTER) as of 01/01/23.
13. 01/17/23: cost increased to $180 million through 12/31/22.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Program Manager	$220	-	1
SEOC Manager	$200	-	2
Operations Chief	$185	-	1
Assistant to Operations Chief	$171	-	1
Operations Personnel	$107	-	3
Assistant Planning Chief	$164	-	1
Planner	$157	-	3
Public Information Officer (PIO) Support	$157	-	2
Liaison Officer to Agencies	$185	-	4
Field Team (Recon, Logistics, IT) (As of 7/7/21)	$431	-	5
Field Team Individual Rates:			
Recon Chief	$171	-	5
Logistics	$125	-	5
IT	$90	-	5

Deliverables

- Provide sufficient personnel to work at the agency's SEOC in Springfield to design and create a vaccine operational plan, a State and Local operations plan and any additional plans associated with other lines of effort regarding immunizations; and coordinate SEOC activities to promote vaccination effort.
- Design and create the logistics plan for resource transportation to vaccination sites.
- Provide sufficient personnel to staff the agency's five Statewide regional vaccination teams to perform surveys of responsibility and locate sites that may deliver shots of vaccination daily, ensure that patient adverse reactions are reported in the Vaccine Adverse Event Reporting System (VAERS), and assist the IEMA-OHS PIO on public outreach to promote the sites.
- Ensure (through ICARES) that all daily data tracking system reports (Electronic Medical Record) include data requirements set by the CDC and the State.
- Assist with the reconnaissance of up to 100 Statewide locations for vaccination operations.

Innovative Emergency Management (0IEMMASTER)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Mass Vaccination Coordination	01/01/23	N/A	N/A	04/19/24	Indefinite Quantity

No Amendments

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Program Manager	$220	-	1
SEOC Manager	$200	-	2
Operations Chief	$185	-	1
Assistant to Operations Chief	$171	-	1
Operations Personnel	$107	-	3
Assistant Planning Chief	$164	-	1
Planner	$157	-	3
PIO Support	$157	-	2
LNO to Agencies	$185	-	4
Recon Chief	$171	-	5
Logistics	$125	-	5
IT	$90	-	5

Deliverables

- Provide sufficient personnel to work at the agency's State Emergency Operations Center (SEOC) in Springfield to design and create a vaccine operational plan, a State and Local operations plan and any additional plans associated with other lines of effort regarding immunizations.
- Coordinate SEOC activities to promote the vaccination effort.
- Outline explicit communications protocols for the activation, mobilization, use of supplies, and resources.
- Design and create the logistics plan for resource transportation to vaccination sites.
- Review and/or create provisions for leasing any necessary space for vaccination sites.
- Provide sufficient personnel to staff the agency's five Statewide regional vaccination teams to perform surveys of responsibility and locate sites that may deliver shots of vaccination daily, ensure that patient adverse reactions are reported in the Vaccine Adverse Event Reporting System (VAERS).
- Work in conjunction with IEMA-OHS to secure the vaccination sites identified.
- Assist the IEMA-OHS PIO on public outreach to promote the sites.
- Ensure (through ICARES) that all daily data tracking system reports (Electronic Medical Record) include data requirements set by the CDC and the State.
- Provide the ground IT integration and troubleshooting support as well as setting up each site with a mobile data solution to provide Internet and WIFI connectivity for the nurses to utilize the programs.
- Assist with the reconnaissance of up to 100 future Statewide locations for State vaccination operations. Provide data-based recommendations that will be based on study of specific sites. Criteria include populations to be vaccinated, square footage requirements, ADA-access, access to public transportation, demographics, etc.
- Serve as on-site liaisons to counties or other entities.

Innovative Emergency Management (4100171819)-Order Against Master Contract 0IEMMASTER					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Response Coordination	01/01/23	04/19/24	$12,000,000	04/19/24	$18,500,000

Amendments

1. 03/17/23: contract cost increased from $12 million to $18.5 million.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Program Manager	$220	-	1
SEOC Manager	$200	-	2
Operations Chief	$185	-	1
Assistant to Operations Chief	$171	-	1
Operations Personnel	$107	-	3
Assistant Planning Chief	$164	-	1
Planner	$157	-	3
PIO Support	$157	-	2
LNO to Agencies	$185	-	4
Recon Chief	$171	-	5
Logistics	$125	-	5
IT	$90	-	5

Deliverables

- Provide sufficient personnel to work at the agency's State Emergency Operations Center (SEOC) in Springfield to design and create a vaccine operational plan, a State and Local operations plan and any additional plans associated with other lines of effort regarding immunizations, and coordinate SEOC activities to promote the vaccination effort.
- Outline explicit communications protocols for the activation, mobilization, use of supplies, and resources.
- Design and create the logistics plan for resource transportation to vaccination sites.
- Review and/or create provisions for leasing any necessary space for vaccination sites.
- Provide sufficient personnel to staff the agency's five Statewide regional vaccination teams to perform surveys of responsibility and locate sites that may deliver shots of vaccination daily, ensure that patient adverse reactions are reported in the Vaccine Adverse Event Reporting System (VAERS).
- Work in conjunction with IEMA-OHS to secure the vaccination sites identified.
- Assist the IEMA-OHS PIO on public outreach to promote the sites.
- Ensure (through ICARES) that all daily data tracking system reports (Electronic Medical Record) include data requirements set by the CDC and the State.
- Provide the ground IT integration and troubleshooting support as well as setting up each site with a mobile data solution to provide Internet and WIFI connectivity for the nurses to utilize the programs.
- Assist with the reconnaissance of up to 100 future Statewide locations for State vaccination operations. Provide data-based recommendations that will be based on study of specific sites. Criteria include populations to be vaccinated, square footage requirements, ADA-access, access to public transportation, demographics, etc.
- Serve as on-site liaisons to counties or other entities.

Innovative Emergency Management (40000090157)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Assistance to State and Units of Local Government	04/19/22	N/A	N/A	04/18/24	$2,000,000
No Amendments					
Funded Positions		Hourly Rate	OT Rate	Limit on Funded Positions	
Subject Matter Expert		$187	-	No Limit	
Project Manager		$160	-	No Limit	
Grant Manager		$105	-	No Limit	
Disaster Recovery Specialist III		$146	-	No Limit	
Disaster Recovery Specialist II		$131	-	No Limit	
Disaster Recovery Specialist I		$108	-	No Limit	
Administrative Support		$62	-	No Limit	

Deliverables

- Participate in in-person planning meeting with agency program staff within 72 hours of request.
- Provide technical assistance on any potential expenses recoverable COVID-19 federal funds.
- Provide templates and forms to streamline reconciliations.
- Manage incoming documentation and update necessary databases; develop and maintain files for auditing; and conduct systematic audits to ensure that hard copy files and database match.
- Collect, document, organize, submit, and support IEMA-OHS in documentation for submission to FEMA, or any other federal agency, as needed for COVID-19 related spending and grants.
- Assist in the development of projects by providing guidance to applicants on eligibility of expenses and the necessary documentation to substantiate reimbursement requests.
- Develop and maintain a system to manage the status of each applicants place in the delivery process and provide updates to staff and applicants as requested.
- Provide reports on recommendations of which Federal funds would be the most advantageous for the State, or local governments, to use to recover the maximum amount of Federal dollars at the least cost to the unit of government.
- Evaluate expenditure reimbursement requests.
- Provide technical assistance on development of required Management Cost budget.
- Provide technical assistance to IEMA-OHS in developing the State Administrative Plan.
- Provide technical assistance to the State/local applicant regarding required documentation.
- Assist in the processing of project worksheets and providing payments to applicants; update the necessary files and database with project worksheet information.
- Provide the following: applicant briefings; tracking and expenditure summaries; expertise regarding federal funds and COVID-19 on phone calls; and on-site staff.
- Provide the following to the agency within one week of notice by IEMA-OHS, and/or prior to any Federal Government deadlines: documentation to ensure expenditures are reimbursable under Federal guidelines; documentation to ensure completed federal grant submissions; entry of grant expenditure and documentation into Federal portals if directed by staff; entry into any State portals such that might be required such as under GATA; and reports on inability to obtain proper documentation and vendor plans on how to obtain that documentation.
- Provide templates and forms to assist in streamlining program requirements and reconciliations of grants and expenditures.
- Handle any necessary appeals to the Federal government of disputed expenditures.

Integrity Transport (Integrity Global Logistics) (4100175620)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Shipping Transportation	04/06/22	N/A	N/A	04/05/24	$2,500,000

Amendments

1. 05/11/23: entity name change to Integrity Global Logistics.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Loader/Unloader:			
Regions 1-6	$12	-	No Limit
Region 7	$14	-	No Limit
Additional Costs	Flat Rate	OT Rate	Limit on Transportation
Cargo/Transit Van	$150	-	No Limit
Cargo/Transit Van (After Hours)	$200	-	No Limit
Box Truck	$200	-	No Limit
Box Truck (After Hours)	$250	-	No Limit
53' Semi Trailer	$350	-	No Limit
53' Semi Trailer (After Hours)	$400	-	No Limit
Additional Per Mile Rate for Hauling Over 50 Miles	$3-$8	-	No Limit

Deliverables

- Provide the agency with Statewide Courier/Trucking/Hauling Services.
- Transport disaster related resources to various locations throughout the State.
- Transport resources to/from the IEMA-OHS Warehouse locations to various locations throughout the State.
- Make deliveries Monday through Friday during established receiving hours (9:00 a.m. to 2:00 p.m.) unless previous arrangements are made with agency.
- Provide each delivery location with a notification of delivery and an estimated time of arrival. The driver will be provided with pick sheets for each drop off. The driver must turn over the paper work signed at each drop off site. The signed pick sheets must be attached to the submitted invoice. The vendor must reference the contract number (#101547) on all bill of lading shipments and invoices.
- Make arrangements with the agency for transportation/hauling within 24 hours of the agency's request to the vendor.
- Respond within 10 minutes of any transportation/hauling request. If the vendor does not respond within 10 minutes or the vendor's response is not in compliance with any terms and conditions herein, the State will move to the tertiary vendor to provide the services.
- Be responsible for transportation delivery between other additional locations throughout the State.
- Load and unload vehicles.

Medstar Ambulance (4100152745)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Ambulance Services in St. Clair County	02/01/21	06/30/21	$45,000	12/31/21	$864,350

Amendments

1. 12/29/21: term extended from 06/30/21 to 12/31/21; cost increased from $45,000 to $864,350.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Ambulance Services	$150	-	No Limit

Deliverables

- Provide Advance Life Support Ambulance Services for the various locations throughout St. Clair County Vaccination Sites.
- Assist with determining and scheduling the unit/hours/days/location/duration of coverage.
- Assure adequate units for coverage upon given notice.

Premier Staffing Inc. (4100139430)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Fiscal Temps	04/26/21	10/15/21	$25,136	06/30/22	$61,872

Amendments

1. 10/12/21: term extended from 10/15/21 to 06/30/22; cost increased from $25,136 to $61,872.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Advanced Accounting Assistant	$25.78	-	3

Deliverables

- Provide staff with at least two to four years of experience in such areas as legal, pre-legal, statistics, auditing, biology, chemistry, science, medical technology, etc.
- Provide staff proficient in Microsoft PowerPoint, word processor programs (Microsoft Word, WordPerfect or other as approved by the agency) with an ability to perform mail merge files and create tables.
- Provide staff proficient in spreadsheet programs (including but not limited to Excel, lotus, Quattro Pro, or other as approved by the agency) with an ability to create charts.
- Provide staff with proficiency in database software (Microsoft Access, or other as approved by the agency) with an ability to create data sorts, tables and reports.
- Provide staff proficient in email software program (Microsoft Outlook or other as approved by the agency) and have advanced computer knowledge with ability to perform research via the Internet.
- Provide staff possessing the following additional skills: ability to bend/lift, a High School/GED, ability to type on a keyboard.

Tidal Basin Government Consulting (4100146034)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
COVID-19 Response Cost Recovery	04/30/20	08/31/20	$1,300,000	10/31/26	$15,900,000

Amendments

1. 07/29/20: term extended from 08/31/20 to 06/30/21; cost increased from $1.3 million to $2.2 million.
2. 01/12/21: term extended to 03/31/22; added Grant Manager; cost increased to $3.2 million.
3. 08/05/21: term extended to 07/31/22; added Subject Matter Expert; cost increased to $5.2 million.
4. 10/13/21: term extended to 10/31/22; added Administrative Staff; cost increased to $5.5 million.
5. 04/19/22: term extended to 10/31/25; added Policy/Subject Manager Expert, Outreach/ Tracking/Reporting Manager, and Closeout Specialist; cost increased from $5.5 million to $14.9 million.
6. 12/08/22: added MPact Strategic Consulting as a subcontractor to support CARES closeout.
7. 04/20/23: term extended to 10/31/26; cost increased from $14.9 million to $15.9 million.

Funded Positions	Hourly Rate	OT Rate	Limit on Funded Positions
Project Manager	$195.00	-	No Limit
Deputy Project Manager	$165.00	-	No Limit
FEMA Public Assistance Specialists	$155.00	-	No Limit
Grant Manager	$130.00	-	No Limit
Subject Matter Expert	$185.00	-	No Limit
Administrative Staff	$65.00	-	No Limit
Policy/Subject Manager Expert	$185.00	-	No Limit
Outreach/Tracking/Reporting Manager	$165.00	-	No Limit
Closeout Specialist	$155.00	-	No Limit

Deliverables

- Perform planning meeting upon execution of contract.
- Perform analysis of current tracking, identify weaknesses, and provide corrective actions.
- Track and report COVID-19 related expenditures, personnel time, in-kind time, donated time, and any expenditures that can be applied towards Federal reimbursement requirements.
- Collect/assemble all documentation to support the application of the State's reimbursement related to COVID-19 costs under FEMA and CARES Act.
- Review contract and BOA to ensure accuracy/completeness of the documents.
- Notify the State of expenditures related to its COVID-19 response that are not eligible for reimbursement under FEMA or the CARES Act.
- Track and reconcile goods receipts to ensure all purchases are received and distributed.
- Provide the following reports upon request (minimum bi-weekly): COVID-19 expenditure summary report by category; COVID-19 personnel time summary; weekly itemization of items needed from State for the vendor to complete work in a timely basis; one-day notification of items which are identified by the vendor as a significant shortfall in tracking and reporting by the State.
- Provide weekly time report of hours worked by the vendor including hourly cost.
- Provide a draft and final report on all eligible costs and supporting documentation prior to any FEMA deadlines and upon the conclusion of this contract.

Valley High Logistics (4100157281)					
Services Provided	**Contract Start**	**Initial End Date**	**Initial Amount**	**Actual End Date**	**Total Amount**
Shipping Transportation	04/08/22	N/A	N/A	04/05/24	$2,500,000
			No Amendments		
Funded Positions		Hourly Rate	OT Rate	Limit on Funded Positions	
Loader/Unloader (All Regions)		$125	-	No Limit	
Additional Costs		Flat Rate	OT Rate	Limit on Transportation	
Cargo/Transit Van		$800	-	No Limit	
Cargo/Transit Van (After Hours)		$800	-	No Limit	
Box Truck		$800	-	No Limit	
Box Truck (After Hours)		$800	-	No Limit	
53' Semi Trailer		$800	-	No Limit	
53' Semi Trailer (After Hours)		$800	-	No Limit	
Travel Cost (varies by vehicle and mileage)		Ranges from $1000 to $1000 plus $4.50 per mile		No Limit	

Deliverables

- Provide the agency with Statewide Courier/Trucking/Hauling Services.
- Transport disaster related resources to various locations throughout the State.
- Transport resources to/from the IEMA-OHS Warehouse locations to various locations throughout the State.
- Respond within 10 minutes of any transportation/hauling request. If the vendor does not respond within 10 minutes or the vendor's response is not in compliance with any terms and conditions of the contract, the State will move to the tertiary vendor to provide the services.
- Delivery must be made Monday-Friday during established receiving hours (9:00 a.m. to 2:00 p.m.) unless previous arrangements are made with the agency.
- Provide each delivery location with a notification of delivery and an estimated time of arrival. The driver will be provided with pick sheets for each drop off. The driver must turn over the paper work signed at each drop off site. The signed pick sheets must be attached to the submitted invoice. The vendor must reference the contract number (#101547) on all bill of lading shipments and invoices.
- Be responsible for transportation delivery between other additional locations throughout the State.
- Load/unload vehicle upon request.

Source: OAG developed from IEMA-OHS billable-hour contracts.

Appendix D
Innovative Emergency Management Staff Billings
FY22-FY23

# Billed	Position Title	Hours Billed	Amount Billed
	ADMINISTRATIVE ASSISTANT (5)	**1,597**	**$99,029.50**
1	Administrative Assistant	1,405	$87,110.00
2	Administrative Assistant	130	$8,029.00
3	Administrative Assistant	36	$2,247.50
4	Administrative Assistant	22	$1,333.00
5	Administrative Assistant	5	$310.00
	ADMINISTRATIVE SUPPORT (10)	**508**	**$35,577.50**
1	Administrative Support	312	$21,805.00
2	Administrative Support	102	$7,105.00
3	Administrative Support	28	$1,960.00
4	Administrative Support	27	$1,872.50
5	Administrative Support	21	$1,452.50
6	Administrative Support	9	$647.50
7	Administrative Support	7	$455.00
8	Administrative Support	2	$140.00
9	Administrative Support	1	$70.00
10	Administrative Support	1	$70.00
	AGENCIES LNO (182)	**250,113**	**$46,393,526.15**
1	Agencies LNO	6,110	$1,133,343.99
2	Agencies LNO	5,481	$1,016,577.98
3	Agencies LNO	5,450	$1,010,920.58
4	Agencies LNO	5,034	$933,756.73
5	Agencies LNO	4,992	$926,012.50
6	Agencies LNO	4,630	$858,865.10
7	Agencies LNO	4,542	$842,541.97
8	Agencies LNO	4,540	$842,163.69
9	Agencies LNO	4,415	$818,845.65
10	Agencies LNO	4,363	$809,339.44
11	Agencies LNO	4,187	$776,646.88
12	Agencies LNO	4,108	$761,992.98
13	Agencies LNO	3,700	$686,266.65
14	Agencies LNO	3,659	$678,754.38
15	Agencies LNO	3,552	$658,906.88
16	Agencies LNO	3,531	$655,011.60
17	Agencies LNO	3,431	$636,369.91
18	Agencies LNO	3,379	$626,770.71
19	Agencies LNO	3,267	$605,903.11
20	Agencies LNO	3,201	$593,707.14
21	Agencies LNO	3,014	$559,113.27
22	Agencies LNO	2,949	$546,963.67
23	Agencies LNO	2,943	$545,943.47
24	Agencies LNO	2,937	$544,691.40
25	Agencies LNO	2,881	$534,350.40
26	Agencies LNO	2,668	$494,887.40
27	Agencies LNO	2,629	$487,653.29
28	Agencies LNO	2,509	$465,394.47
29	Agencies LNO	2,505	$464,652.48
30	Agencies LNO	2,475	$459,078.51
31	Agencies LNO	2,439	$452,452.85
32	Agencies LNO	2,342	$434,417.63
33	Agencies LNO	2,336	$433,267.64
34	Agencies LNO	2,333	$432,748.22
35	Agencies LNO	2,298	$426,209.68

36	Agencies LNO	2,278	$422,592.63
37	Agencies LNO	2,164	$401,307.67
38	Agencies LNO	2,129	$394,908.27
39	Agencies LNO	2,128	$394,722.76
40	Agencies LNO	2,127	$394,583.62
41	Agencies LNO	2,120	$393,146.09
42	Agencies LNO	2,096	$388,740.69
43	Agencies LNO	2,048	$379,837.23
44	Agencies LNO	2,006	$372,046.60
45	Agencies LNO	1,886	$349,741.42
46	Agencies LNO	1,865	$345,938.90
47	Agencies LNO	1,853	$343,713.02
48	Agencies LNO	1,841	$341,487.14
49	Agencies LNO	1,836	$340,513.33
50	Agencies LNO	1,826	$338,797.52
51	Agencies LNO	1,767	$327,714.48
52	Agencies LNO	1,758	$326,045.06
53	Agencies LNO	1,757	$325,952.36
54	Agencies LNO	1,735	$321,732.44
55	Agencies LNO	1,729	$320,758.60
56	Agencies LNO	1,718	$318,579.09
57	Agencies LNO	1,710	$317,187.95
58	Agencies LNO	1,702	$315,750.41
59	Agencies LNO	1,681	$311,855.08
60	Agencies LNO	1,671	$309,861.11
61	Agencies LNO	1,658	$307,616.62
62	Agencies LNO	1,594	$295,624.69
63	Agencies LNO	1,594	$295,596.90
64	Agencies LNO	1,528	$283,335.99
65	Agencies LNO	1,526	$282,970.58
66	Agencies LNO	1,487	$275,730.89
67	Agencies LNO	1,462	$271,186.38
68	Agencies LNO	1,417	$262,839.36
69	Agencies LNO	1,407	$260,938.09
70	Agencies LNO	1,388	$257,506.51
71	Agencies LNO	1,352	$250,689.77
72	Agencies LNO	1,327	$246,191.63
73	Agencies LNO	1,306	$242,157.21
74	Agencies LNO	1,287	$238,679.29
75	Agencies LNO	1,263	$234,227.51
76	Agencies LNO	1,241	$230,193.09
77	Agencies LNO	1,213	$224,999.40
78	Agencies LNO	1,203	$223,098.15
79	Agencies LNO	1,185	$219,759.31
80	Agencies LNO	1,127	$209,047.23
81	Agencies LNO	1,121	$207,934.33
82	Agencies LNO	1,118	$207,285.09
83	Agencies LNO	1,116	$207,006.85
84	Agencies LNO	1,105	$204,873.71
85	Agencies LNO	1,088	$201,766.78
86	Agencies LNO	1,085	$201,210.29
87	Agencies LNO	1,051	$194,996.36
88	Agencies LNO	1,047	$194,161,66
89	Agencies LNO	1,041	$193,141.47
90	Agencies LNO	1,039	$192,631.40
91	Agencies LNO	1,029	$190,796.89
92	Agencies LNO	1,023	$189,709.92
93	Agencies LNO	948	$175,798.16
94	Agencies LNO	926	$171,763.76
95	Agencies LNO	926	$171,717.41
96	Agencies LNO	907	$168,193.09
97	Agencies LNO	905	$167,822.08

98	Agencies LNO	888	$164,715.14
99	Agencies LNO	877	$162,628.38
100	Agencies LNO	852	$158,037.49
101	Agencies LNO	801	$148,610.88
102	Agencies LNO	781	$144,774.95
103	Agencies LNO	770	$142,734.55
104	Agencies LNO	760	$141,000.24
105	Agencies LNO	755	$140,044.97
106	Agencies LNO	739	$136,984.37
107	Agencies LNO	737	$136,613.42
108	Agencies LNO	721	$133,784.67
109	Agencies LNO	705	$130,677.71
110	Agencies LNO	691	$128,173.59
111	Agencies LNO	691	$128,155.05
112	Agencies LNO	680	$126,086.86
113	Agencies LNO	679	$125,947.71
114	Agencies LNO	672	$124,649.28
115	Agencies LNO	659	$122,237.91
116	Agencies LNO	651	$120,661.25
117	Agencies LNO	649	$120,336.64
118	Agencies LNO	630	$116,858.71
119	Agencies LNO	581	$107,769.71
120	Agencies LNO	560	$103,859.58
121	Agencies LNO	550	$102,019.50
122	Agencies LNO	534	$98,958.93
123	Agencies LNO	533	$98,773.43
124	Agencies LNO	526	$97,567.75
125	Agencies LNO	499	$92,559.52
126	Agencies LNO	488	$90,565.49
127	Agencies LNO	457	$84,722.58
128	Agencies LNO	443	$82,125.71
129	Agencies LNO	441	$81,810.37
130	Agencies LNO	427	$79,204.24
131	Agencies LNO	427	$79,111.53
132	Agencies LNO	421	$78,044.93
133	Agencies LNO	416	$77,071.11
134	Agencies LNO	400	$74,242.38
135	Agencies LNO	399	$73,917.78
136	Agencies LNO	385	$71,320.91
137	Agencies LNO	379	$70,300.72
138	Agencies LNO	379	$70,207.98
139	Agencies LNO	371	$68,788.97
140	Agencies LNO	365	$67,703.86
141	Agencies LNO	363	$67,332.88
142	Agencies LNO	363	$67,286.50
143	Agencies LNO	358	$66,405.43
144	Agencies LNO	345	$63,994.06
145	Agencies LNO	327	$60,608.86
146	Agencies LNO	296	$54,858.68
147	Agencies LNO	279	$51,811.08
148	Agencies LNO	275	$50,963.39
149	Agencies LNO	272	$50,360.55
150	Agencies LNO	257	$47,670.93
151	Agencies LNO	223	$41,364.27
152	Agencies LNO	221	$41,039.66
153	Agencies LNO	221	$40,993.30
154	Agencies LNO	220	$40,807.81
155	Agencies LNO	220	$40,715.06
156	Agencies LNO	219	$40,622.36
157	Agencies LNO	219	$40,529.57
158	Agencies LNO	218	$40,344.08
159	Agencies LNO	202	$37,515.35

160	Agencies LNO	201	$37,329.87
161	Agencies LNO	185	$34,222.91
162	Agencies LNO	178	$32,924.48
163	Agencies LNO	152	$28,194.48
164	Agencies LNO	146	$27,081.55
165	Agencies LNO	145	$26,942.43
166	Agencies LNO	143	$26,525.07
167	Agencies LNO	142	$26,385.96
168	Agencies LNO	141	$26,070.63
169	Agencies LNO	121	$22,351.55
170	Agencies LNO	120	$22,166.06
171	Agencies LNO	119	$22,026.94
172	Agencies LNO	111	$20,589.39
173	Agencies LNO	107	$19,754.70
174	Agencies LNO	58	$10,726.89
175	Agencies LNO	53	$9,830.97
176	Agencies LNO	50	$9,274.50
177	Agencies LNO	46	$8,578.91
178	Agencies LNO	46	$8,532.54
179	Agencies LNO	37	$6,863.14
180	Agencies LNO	31	$5,750.19
181	Agencies LNO	28	$5,100.98
182	Agencies LNO	8	$1,483.92
	ASSISTANT PLANNING CHIEF (10)	**13,890**	**$2,279,079.40**
1	Assistant Planning Chief	3,148	$516,564.86
2	Assistant Planning Chief	2,533	$415,614.64
3	Assistant Planning Chief	1,894	$310,808.54
4	Assistant Planning Chief	1,488	$244,069.00
5	Assistant Planning Chief	1,156	$189,635.46
6	Assistant Planning Chief	1,041	$170,856.50
7	Assistant Planning Chief	946	$155,137.64
8	Assistant Planning Chief	698	$114,486.82
9	Assistant Planning Chief	675	$110,671.96
10	Assistant Planning Chief	312	$51,233.98
	DISASTER RESPONSE SPECIALIST I (1)	**25**	**$2,673.00**
1	Disaster Response Specialist I	25	$2,673.00
	DISASTER RESPONSE SPECIALIST II (6)	**2,297**	**$300,874.25**
1	Disaster Response Specialist II	1,757	$230,199.75
2	Disaster Response Specialist II	441	$57,705.50
3	Disaster Response Specialist II	40	$5,272.75
4	Disaster Response Specialist II	30	$3,897.25
5	Disaster Response Specialist II	28	$3,668.00
6	Disaster Response Specialist II	1	$131.00
	DISASTER RESPONSE SPECIALIST III (7)	**4,492**	**$655,868.50**
1	Disaster Response Specialist III	1,711	$249,733.00
2	Disaster Response Specialist III	1,402	$204,692.00
3	Disaster Response Specialist III	1,086	$158,519.50
4	Disaster Response Specialist III	241	$35,113.00
5	Disaster Response Specialist III	29	$4,234.00
6	Disaster Response Specialist III	20	$2,920.00
7	Disaster Response Specialist III	5	$657.00
	FACILITATOR (14)	**1,122**	**$106,542.50**
1	Facilitator	278	$26,386.25
2	Facilitator	167	$15,865.00
3	Facilitator	138	$13,133.75
4	Facilitator	119	$11,257.50
5	Facilitator	109	$10,355.00
6	Facilitator	109	$10,307.50
7	Facilitator	68	$6,436.25
8	Facilitator	38	$3,562.50
9	Facilitator	36	$3,443.75
10	Facilitator	30	$2,802.50

11	Facilitator	19	$1,781.25
12	Facilitator	10	$950.00
13	Facilitator	2	$213.75
14	Facilitator	1	$47.50
	IT PERSONNEL (2)	**2,820**	**$253,800.00**
1	IT Personnel	2,460	$221,400.00
2	IT Personnel	360	$32,400.00
	LOGISTICS (27)	**47,915**	**$5,996,178.37**
1	Logistics	4,265	$533,125.00
2	Logistics	4,204	$525,468.75
3	Logistics	3,983	$497,843.75
4	Logistics	3,494	$436,750.00
5	Logistics	3,402	$425,281.25
6	Logistics	2,827	$353,312.50
7	Logistics	2,671	$333,812.50
8	Logistics	2,563	$320,312.50
9	Logistics	2,520	$314,937.50
10	Logistics	2,515	$314,375.00
11	Logistics	2,474	$309,250.00
12	Logistics	2,220	$277,500.00
13	Logistics	2,184	$273,031.25
14	Logistics	1,585	$198,125.00
15	Logistics	1,380	$172,437.50
16	Logistics	1,179	$154,137.12
17	Logistics	859	$107,343.75
18	Logistics	829	$103,603.75
19	Logistics	645	$80,656.25
20	Logistics	494	$61,750.00
21	Logistics	288	$36,000.00
22	Logistics	286	$35,687.50
23	Logistics	280	$34,937.50
24	Logistics	264	$33,000.00
25	Logistics	229	$28,562.50
26	Logistics	200	$24,937.50
27	Logistics	80	$10,000.00
	OPERATIONAL PERSONNEL (381)	**363,017**	**$38,844,007.88**
1	Operational Personnel-JH Shelter Specialist II	112,671	$12,056,976.15
2	Operational Personnel-JH Shelter Specialist I	36,170	$3,870,581.66
3	Operational Personnel-JH Mental Health Tech	19,177	$2,052,106.15
4	Operational Personnel	2,110	$225,764.39
5	Operational Personnel	1,974	$211,207.81
6	Operational Personnel	1,945	$208,136.60
7	Operational Personnel	1,937	$207,260.21
8	Operational Personnel	1,891	$202,344.14
9	Operational Personnel	1,762	$188,600.87
10	Operational Personnel	1,733	$185,448.33
11	Operational Personnel	1,622	$173,570.22
12	Operational Personnel	1,613	$172,607.17
13	Operational Personnel	1,605	$171,785.32
14	Operational Personnel	1,602	$171,472.83
15	Operational Personnel	1,598	$171,050.17
16	Operational Personnel	1,593	$170,413.43
17	Operational Personnel	1,556	$166,480.82
18	Operational Personnel	1,554	$166,293.55
19	Operational Personnel	1,541	$164,910.98
20	Operational Personnel	1,539	$164,648.84
21	Operational Personnel	1,521	$162,764.32
22	Operational Personnel	1,511	$161,718.86
23	Operational Personnel	1,489	$159,337.89
24	Operational Personnel	1,480	$158,321.32
25	Operational Personnel	1,467	$156,939.80
26	Operational Personnel	1,446	$154,714.00

27	Operational Personnel	1,424	$152,328.74
28	Operational Personnel	1,418	$151,686.68
29	Operational Personnel	1,408	$150,670.08
30	Operational Personnel	1,396	$149,414.88
31	Operational Personnel	1,325	$141,752.94
32	Operational Personnel	1,314	$140,628.26
33	Operational Personnel	1,306	$139,781.82
34	Operational Personnel	1,253	$135,902.70
35	Operational Personnel	1,268	$135,688.69
36	Operational Personnel	1,265	$135,367.65
37	Operational Personnel	1,241	$132,799.42
38	Operational Personnel	1,226	$131,194.26
39	Operational Personnel	1,223	$130,845.43
40	Operational Personnel	1,220	$130,563.97
41	Operational Personnel	1,207	$129,161.07
42	Operational Personnel	1,201	$128,519.01
43	Operational Personnel	1,199	$128,296.43
44	Operational Personnel	1,188	$127,127.88
45	Operational Personnel	1,188	$127,074.38
46	Operational Personnel	1,176	$125,791.33
47	Operational Personnel	1,163	$124,459.05
48	Operational Personnel	1,163	$124,434.44
49	Operational Personnel	1,159	$124,016.03
50	Operational Personnel	1,156	$123,703.56
51	Operational Personnel	1,142	$122,178.67
52	Operational Personnel	1,135	$121,456.35
53	Operational Personnel	1,119	$119,744.19
54	Operational Personnel	1,112	$118,941.62
55	Operational Personnel	1,098	$117,539.78
56	Operational Personnel	1,094	$117,015.44
57	Operational Personnel	1,085	$116,052.35
58	Operational Personnel	1,082	$115,784.83
59	Operational Personnel	1,082	$115,762.36
60	Operational Personnel	1,070	$114,500.70
61	Operational Personnel	1,061	$113,537.61
62	Operational Personnel	1,057	$113,109.57
63	Operational Personnel	1,043	$111,648.91
64	Operational Personnel	1,042	$111,504.42
65	Operational Personnel	1,041	$111,397.41
66	Operational Personnel	1,041	$111,397.41
67	Operational Personnel	1,038	$111,076.38
68	Operational Personnel	1,037	$110,969.37
69	Operational Personnel	1,032	$110,434.32
70	Operational Personnel	1,027	$109,899.27
71	Operational Personnel	1,023	$109,429.50
72	Operational Personnel	1,014	$108,508.15
73	Operational Personnel	1,004	$107,438.04
74	Operational Personnel	1,004	$107,438.04
75	Operational Personnel	996	$106,581.96
76	Operational Personnel	987	$105,618.87
77	Operational Personnel	980	$104,869.80
78	Operational Personnel	975	$104,293.02
79	Operational Personnel	967	$103,478.67
80	Operational Personnel	953	$101,980.55
81	Operational Personnel	944	$101,044.20
82	Operational Personnel	944	$100,963.94
83	Operational Personnel	931	$99,572.81
84	Operational Personnel	926	$99,037.76
85	Operational Personnel	914	$97,807.14
86	Operational Personnel	913	$97,673.38
87	Operational Personnel	945	$96,844.05
88	Operational Personnel	901	$96,434.20

89	Operational Personnel	897	$95,987.97
90	Operational Personnel	890	$95,238.90
91	Operational Personnel	889	$95,089.09
92	Operational Personnel	887	$94,944.63
93	Operational Personnel	884	$94,596.84
94	Operational Personnel	880	$94,168.80
95	Operational Personnel	879	$94,061.80
96	Operational Personnel	872	$93,312.72
97	Operational Personnel	868	$92,884.68
98	Operational Personnel	866	$92,662.12
99	Operational Personnel	852	$91,119.02
100	Operational Personnel	841	$90,022.18
101	Operational Personnel	831	$88,952.09
102	Operational Personnel	828	$88,604.28
103	Operational Personnel	808	$86,410.59
104	Operational Personnel	794	$84,912.44
105	Operational Personnel	792	$84,751.95
106	Operational Personnel	777	$83,146.77
107	Operational Personnel	773	$82,665.24
108	Operational Personnel	770	$82,355.95
109	Operational Personnel	764	$81,702.14
110	Operational Personnel	759	$81,203.48
111	Operational Personnel	748	$80,025.30
112	Operational Personnel	720	$77,073.95
113	Operational Personnel	718	$76,815.00
114	Operational Personnel	709	$75,899.02
115	Operational Personnel	699	$74,773.29
116	Operational Personnel	665	$71,161.65
117	Operational Personnel	649	$69,449.52
118	Operational Personnel	647	$69,181.97
119	Operational Personnel	602	$64,420.03
120	Operational Personnel	598	$63,956.67
121	Operational Personnel	595	$63,617.47
122	Operational Personnel	594	$63,563.95
123	Operational Personnel	588	$62,921.91
124	Operational Personnel	588	$62,868.38
125	Operational Personnel	583	$62,386.84
126	Operational Personnel	576	$61,645.26
127	Operational Personnel	568	$60,781.68
128	Operational Personnel	566	$60,567.66
129	Operational Personnel	565	$60,460.65
130	Operational Personnel	558	$59,721.22
131	Operational Personnel	549	$58,775.24
132	Operational Personnel	548	$58,589.07
133	Operational Personnel	546	$58,373.96
134	Operational Personnel	537	$57,410.87
135	Operational Personnel	533	$56,982.83
136	Operational Personnel	511	$54,637.18
137	Operational Personnel	510	$54,521.60
138	Operational Personnel	492	$52,648.92
139	Operational Personnel	475	$50,776.26
140	Operational Personnel	473	$50,615.73
141	Operational Personnel	473	$50,562.23
142	Operational Personnel	471	$50,401.71
143	Operational Personnel	471	$50,356.78
144	Operational Personnel	468	$50,027.18
145	Operational Personnel	466	$49,866.66
146	Operational Personnel	464	$49,599.14
147	Operational Personnel	459	$49,117.60
148	Operational Personnel	456	$48,769.82
149	Operational Personnel	454	$48,609.30
150	Operational Personnel	453	$48,422.03

151	Operational Personnel	453	$48,422.03
152	Operational Personnel	445	$47,565.95
153	Operational Personnel	438	$46,870.39
154	Operational Personnel	437	$46,790.15
155	Operational Personnel	437	$46,763.38
156	Operational Personnel	435	$46,546.14
157	Operational Personnel	432	$46,228.32
158	Operational Personnel	429	$45,853.79
159	Operational Personnel	428	$45,746.78
160	Operational Personnel	427	$45,693.29
161	Operational Personnel	423	$45,291.99
162	Operational Personnel	414	$44,310.70
163	Operational Personnel	413	$44,141.63
164	Operational Personnel	410	$43,820.60
165	Operational Personnel	406	$43,472.81
166	Operational Personnel	401	$42,911.01
167	Operational Personnel	396	$42,375.96
168	Operational Personnel	396	$42,349.22
169	Operational Personnel	394	$42,175.87
170	Operational Personnel	393	$42,054.93
171	Operational Personnel	389	$41,626.89
172	Operational Personnel	389	$41,573.39
173	Operational Personnel	388	$41,494.20
174	Operational Personnel	386	$41,270.57
175	Operational Personnel	383	$40,995.53
176	Operational Personnel	381	$40,814.69
177	Operational Personnel	381	$40,744.06
178	Operational Personnel	371	$39,724.25
179	Operational Personnel	366	$39,112.16
180	Operational Personnel	365	$39,058.65
181	Operational Personnel	364	$38,898.14
182	Operational Personnel	363	$38,889.59
183	Operational Personnel	362	$38,767.59
184	Operational Personnel	361	$38,630.61
185	Operational Personnel	360	$38,550.36
186	Operational Personnel	359	$38,398.41
187	Operational Personnel	358	$38,309.58
188	Operational Personnel	356	$38,095.57
189	Operational Personnel	345	$36,954.84
190	Operational Personnel	345	$36,918.46
191	Operational Personnel	342	$36,570.67
192	Operational Personnel	341	$36,463.66
193	Operational Personnel	339	$36,303.17
194	Operational Personnel	337	$36,097.68
195	Operational Personnel	337	$36,083.77
196	Operational Personnel	336	$35,955.36
197	Operational Personnel	334	$35,687.84
198	Operational Personnel	333	$35,580.83
199	Operational Personnel	326	$34,885.26
200	Operational Personnel	326	$34,870.29
201	Operational Personnel	324	$34,618.81
202	Operational Personnel	323	$34,582.43
203	Operational Personnel	322	$34,421.91
204	Operational Personnel	321	$34,350.21
205	Operational Personnel	320	$34,189.70
206	Operational Personnel	317	$33,940.37
207	Operational Personnel	316	$33,761.66
208	Operational Personnel	314	$33,601.14
209	Operational Personnel	313	$33,448.11
210	Operational Personnel	312	$33,387.12
211	Operational Personnel	312	$33,387.12
212	Operational Personnel	311	$33,311.15

213	Operational Personnel	311	$33,226.61
214	Operational Personnel	310	$33,119.60
215	Operational Personnel	309	$33,066.09
216	Operational Personnel	306	$32,763.26
217	Operational Personnel	306	$32,745.07
218	Operational Personnel	306	$32,745.06
219	Operational Personnel	300	$32,103.00
220	Operational Personnel	296	$31,693.15
221	Operational Personnel	296	$31,662.13
222	Operational Personnel	294	$31,407.43
223	Operational Personnel	289	$30,872.39
224	Operational Personnel	288	$30,765.38
225	Operational Personnel	287	$30,711.88
226	Operational Personnel	285	$30,507.48
227	Operational Personnel	283	$30,307.37
228	Operational Personnel	281	$30,069.81
229	Operational Personnel	279	$29,802.29
230	Operational Personnel	277	$29,641.78
231	Operational Personnel	275	$29,427.75
232	Operational Personnel	275	$29,374.25
233	Operational Personnel	273	$29,186.98
234	Operational Personnel	272	$29,106.73
235	Operational Personnel	269	$28,732.19
236	Operational Personnel	269	$28,732.19
237	Operational Personnel	268	$28,625.18
238	Operational Personnel	267	$28,571.68
239	Operational Personnel	265	$28,304.15
240	Operational Personnel	264	$28,199.29
241	Operational Personnel	262	$28,036.62
242	Operational Personnel	261	$27,911.44
243	Operational Personnel	261	$27,910.35
244	Operational Personnel	261	$27,902.87
245	Operational Personnel	259	$27,662.09
246	Operational Personnel	258	$27,608.58
247	Operational Personnel	257	$27,531.54
248	Operational Personnel	255	$27,242.61
249	Operational Personnel	248	$26,573.80
250	Operational Personnel	241	$25,789.41
251	Operational Personnel	239	$25,575.39
252	Operational Personnel	239	$25,530.46
253	Operational Personnel	238	$25,504.76
254	Operational Personnel	238	$25,468.38
255	Operational Personnel	234	$25,040.34
256	Operational Personnel	232	$24,826.32
257	Operational Personnel	228	$24,398.28
258	Operational Personnel	227	$24,291.27
259	Operational Personnel	226	$24,184.26
260	Operational Personnel	226	$24,166.07
261	Operational Personnel	222	$23,801.17
262	Operational Personnel	218	$23,274.68
263	Operational Personnel	216	$23,114.16
264	Operational Personnel	213	$22,793.13
265	Operational Personnel	212	$22,686.13
266	Operational Personnel	211	$22,579.11
267	Operational Personnel	210	$22,481.74
268	Operational Personnel	210	$22,472.11
269	Operational Personnel	208	$22,258.08
270	Operational Personnel	207	$22,163.91
271	Operational Personnel	206	$22,044.06
272	Operational Personnel	205	$21,937.05
273	Operational Personnel	203	$21,723.03
274	Operational Personnel	203	$21,704.84

275	Operational Personnel	201	$21,509.01
276	Operational Personnel	201	$21,455.52
277	Operational Personnel	200	$21,402.01
278	Operational Personnel	199	$21,241.49
279	Operational Personnel	194	$20,759.94
280	Operational Personnel	192	$20,545.92
281	Operational Personnel	190	$20,331.90
282	Operational Personnel	187	$20,010.87
283	Operational Personnel	185	$19,743.35
284	Operational Personnel	179	$19,154.80
285	Operational Personnel	178	$19,047.78
286	Operational Personnel	171	$18,298.71
287	Operational Personnel	166	$17,763.66
288	Operational Personnel	166	$17,710.16
289	Operational Personnel	165	$17,603.16
290	Operational Personnel	161	$17,210.42
291	Operational Personnel	158	$16,907.58
292	Operational Personnel	156	$16,693.56
293	Operational Personnel	156	$16,666.81
294	Operational Personnel	150	$16,051.50
295	Operational Personnel	150	$16,051.50
296	Operational Personnel	147	$15,676.98
297	Operational Personnel	146	$15,569.96
298	Operational Personnel	140	$14,927.90
299	Operational Personnel	125	$13,376.25
300	Operational Personnel	122	$13,028.47
301	Operational Personnel	121	$12,948.21
302	Operational Personnel	117	$12,520.18
303	Operational Personnel	116	$12,359.67
304	Operational Personnel	113	$12,110.33
305	Operational Personnel	110	$11,771.10
306	Operational Personnel	107	$11,423.32
307	Operational Personnel	107	$11,396.57
308	Operational Personnel	106	$11,334.50
309	Operational Personnel	105	$11,182.55
310	Operational Personnel	104	$11,129.06
311	Operational Personnel	104	$11,075.54
312	Operational Personnel	102	$10,861.52
313	Operational Personnel	101	$10,808.01
314	Operational Personnel	100	$10,727.75
315	Operational Personnel	97	$10,379.97
316	Operational Personnel	97	$10,326.47
317	Operational Personnel	94	$10,033.26
318	Operational Personnel	91	$9,764.68
319	Operational Personnel	89	$9,470.39
320	Operational Personnel	87	$9,309.87
321	Operational Personnel	85	$9,042.35
322	Operational Personnel	80	$8,560.80
323	Operational Personnel	80	$8,560.80
324	Operational Personnel	78	$8,320.03
325	Operational Personnel	77	$8,239.77
326	Operational Personnel	74	$7,918.74
327	Operational Personnel	73	$7,758.23
328	Operational Personnel	72	$7,704.72
329	Operational Personnel	71	$7,597.72
330	Operational Personnel	69	$7,410.44
331	Operational Personnel	69	$7,383.69
332	Operational Personnel	68	$7,261.70
333	Operational Personnel	65	$6,955.66
334	Operational Personnel	64	$6,795.14
335	Operational Personnel	63	$6,768.38
336	Operational Personnel	61	$6,554.36

337	Operational Personnel	58	$6,233.36
338	Operational Personnel	58	$6,206.58
339	Operational Personnel	49	$5,189.99
340	Operational Personnel	48	$5,140.76
341	Operational Personnel	48	$5,136.48
342	Operational Personnel	47	$5,029.47
343	Operational Personnel	44	$4,735.20
344	Operational Personnel	42	$4,494.42
345	Operational Personnel	41	$4,360.66
346	Operational Personnel	40	$4,226.90
347	Operational Personnel	36	$3,852.36
348	Operational Personnel	28	$2,987.72
349	Operational Personnel	26	$2,728.76
350	Operational Personnel	25	$2,675.25
351	Operational Personnel	24	$2,568.24
352	Operational Personnel	24	$2,568.24
353	Operational Personnel	19	$1,979.69
354	Operational Personnel	17	$1,819.17
355	Operational Personnel	16	$1,712.16
356	Operational Personnel	16	$1,658.67
357	Operational Personnel	15	$1,605.15
358	Operational Personnel	15	$1,551.65
359	Operational Personnel	14	$1,498.14
360	Operational Personnel	14	$1,471.39
361	Operational Personnel	14	$1,453.20
362	Operational Personnel	13	$1,391.13
363	Operational Personnel	13	$1,391.13
364	Operational Personnel	13	$1,391.13
365	Operational Personnel	13	$1,391.13
366	Operational Personnel	13	$1,391.13
367	Operational Personnel	13	$1,364.38
368	Operational Personnel	13	$1,337.63
369	Operational Personnel	12	$1,310.88
370	Operational Personnel	12	$1,284.12
371	Operational Personnel	12	$1,284.12
372	Operational Personnel	12	$1,284.12
373	Operational Personnel	12	$1,284.12
374	Operational Personnel	12	$1,230.62
375	Operational Personnel	11	$1,123.61
376	Operational Personnel	10	$1,070.10
377	Operational Personnel	9	$963.09
378	Operational Personnel	8	$856.08
379	Operational Personnel	5	$535.05
380	Operational Personnel	4	$428.04
381	Operational Personnel	2	$160.52
	OPERATIONS CHIEF (9)	**6,040**	**$1,120,406.13**
1	Operations Chief	1,345	$249,530.49
2	Operations Chief	919	$170,511.70
3	Operations Chief	902	$167,219.25
4	Operations Chief	839	$155,579.77
5	Operations Chief	690	$128,034.48
6	Operations Chief	468	$86,716.59
7	Operations Chief	462	$85,696.38
8	Operations Chief	234	$43,404.66
9	Operations Chief	182	$33,712.82
	OPERATIONS CHIEF ASSISTANT (12)	**150,925**	**$25,841,409.37**
1	Operations Chief Assistant-JH-Shelter Supervisor	53,420	$9,146,592.94
2	Operations Chief Assistant-JH-Shelter Manager	47,058	$8,057,224.53
3	Operations Chief Assistant-JH-Paramedic	31,012	$5,309,902.03
4	Operations Chief Assistant-JH-Social Worker	12,463	$2,133,976.50
5	Operations Chief Assistant-JH-LPN	2,507	$429,270.80
6	Operations Chief Assistant	1,611	$275,749.81

7	Operations Chief Assistant	1,025	$175,457.73
8	Operations Chief Assistant	803	$137,446.87
9	Operations Chief Assistant	708	$121,138.16
10	Operations Chief Assistant	149	$25,511.78
11	Operations Chief Assistant	122	$20,888.84
12	Operations Chief Assistant-JH-LPN	48	$8,249.38
	PIO SUPPORT (5)	**6,771**	**$1,062,630.23**
1	PIO Support	2,728	$428,081.13
2	PIO Support	2,468	$387,392.00
3	PIO Support	574	$90,089.33
4	PIO Support	523	$82,045.65
5	PIO Support	478	$75,022.12
	PLANNER IDPH (44)	**39,950**	**$6,270,197.12**
1	Planner IDPH	3,700	$580,754.26
2	Planner IDPH	3,510	$550,816.06
3	Planner IDPH	3,323	$521,466.39
4	Planner IDPH	2,082	$326,809.18
5	Planner IDPH	1,561	$245,038.21
6	Planner IDPH	1,459	$229,029.41
7	Planner IDPH	1,401	$219,847.74
8	Planner IDPH	1,140	$178,962.25
9	Planner IDPH	1,089	$170,957.83
10	Planner IDPH	1,058	$166,053.11
11	Planner IDPH	1,021	$160,167.51
12	Planner IDPH	971	$152,320.00
13	Planner IDPH	967	$151,770.66
14	Planner IDPH	934	$146,630.55
15	Planner IDPH	917	$143,962.43
16	Planner IDPH	883	$138,547.63
17	Planner IDPH	875	$137,252.79
18	Planner IDPH	871	$136,668.92
19	Planner IDPH	854	$134,035.30
20	Planner IDPH	814	$127,678.83
21	Planner IDPH	703	$110,375.12
22	Planner IDPH	666	$104,450.23
23	Planner IDPH	652	$102,370.64
24	Planner IDPH	623	$97,779.86
25	Planner IDPH	554	$86,950.32
26	Planner IDPH	543	$85,263.09
27	Planner IDPH	535	$84,007.50
28	Planner IDPH	527	$82,751.89
29	Planner IDPH	495	$77,729.49
30	Planner IDPH	492	$77,219.41
31	Planner IDPH	492	$77,140.94
32	Planner IDPH	464	$72,746.34
33	Planner IDPH	461	$72,353.95
34	Planner IDPH	456	$71,537.82
35	Planner IDPH	427	$67,017.66
36	Planner IDPH	424	$66,468.33
37	Planner IDPH	397	$62,309.15
38	Planner IDPH	386	$60,653.33
39	Planner IDPH	379	$59,484.06
40	Planner IDPH	328	$51,401.15
41	Planner IDPH	300	$47,085.00
42	Planner IDPH	119	$18,716.29
43	Planner IDPH	92	$14,400.16
44	Planner IDPH	8	$1,216.36
	PROGRAM MANAGER (7)	**7,706**	**$1,695,302.40**
1	Program Manager	3,036	$667,865.00
2	Program Manager	2,354	$517,770.00
3	Program Manager	1,459	$321,035.00
4	Program Manager	555	$121,990.00

5	Program Manager	208	$45,687.40
6	Program Manager	79	$17,325.00
7	Program Manager	17	$3,630.00
	PROJECT MANAGER (7)	**2,707**	**$395,284.00**
1	Project Manager	1,887	$301,920.00
2	Project Manager	528	$59,108.00
3	Project Manager	247	$27,636.00
4	Project Manager	31	$5,000.00
5	Project Manager	9	$1,008.00
6	Project Manager	5	$532.00
7	Project Manager	1	$80.00
	RECON CHIEF (93)	**116,770**	**$19,931,473.32**
1	RECON Chief	3,170	$541,044.66
2	RECON Chief	2,764	$471,829.88
3	RECON Chief	2,555	$436,070.30
4	RECON Chief	2,414	$412,088.36
5	RECON Chief	2,347	$400,609.47
6	RECON Chief	2,220	$378,846.49
7	RECON Chief	2,147	$366,428.79
8	RECON Chief	2,123	$362,289.56
9	RECON Chief	2,092	$357,126.18
10	RECON Chief	2,081	$355,248.58
11	RECON Chief	2,049	$349,786.51
12	RECON Chief	2,049	$349,743.83
13	RECON Chief	2,018	$344,495.12
14	RECON Chief	1,979	$337,710.22
15	RECON Chief	1,944	$331,778.70
16	RECON Chief	1,913	$326,444.64
17	RECON Chief	1,908	$325,676.53
18	RECON Chief	1,885	$321,793.38
19	RECON Chief	1,880	$320,897.24
20	RECON Chief	1,878	$320,555.86
21	RECON Chief	1,869	$319,062.32
22	RECON Chief	1,840	$313,984.30
23	RECON Chief	1,834	$313,088.16
24	RECON Chief	1,810	$308,948.94
25	RECON Chief	1,747	$298,195.45
26	RECON Chief	1,741	$297,128.63
27	RECON Chief	1,687	$287,954.05
28	RECON Chief	1,635	$279,078.21
29	RECON Chief	1,615	$275,707.06
30	RECON Chief	1,587	$270,885.06
31	RECON Chief	1,570	$267,983.32
32	RECON Chief	1,556	$265,508.31
33	RECON Chief	1,551	$264,697.54
34	RECON Chief	1,544	$263,588.03
35	RECON Chief	1,519	$259,278.11
36	RECON Chief	1,508	$257,315.20
37	RECON Chief	1,490	$254,285.47
38	RECON Chief	1,482	$253,005.28
39	RECON Chief	1,447	$246,988.48
40	RECON Chief	1,445	$246,604.42
41	RECON Chief	1,437	$245,238.86
42	RECON Chief	1,402	$239,222.05
43	RECON Chief	1,389	$237,088.42
44	RECON Chief	1,338	$228,425.91
45	RECON Chief	1,332	$227,359.12
46	RECON Chief	1,313	$224,030.66
47	RECON Chief	1,286	$219,507.36
48	RECON Chief	1,277	$217,971.13
49	RECON Chief	1,232	$210,290.13
50	RECON Chief	1,229	$209,735.34

51	RECON Chief	1,195	$203,974.55
52	RECON Chief	1,162	$198,341.82
53	RECON Chief	1,132	$193,135.75
54	RECON Chief	1,106	$188,697.81
55	RECON Chief	1,092	$186,308.15
56	RECON Chief	1,087	$185,454.71
57	RECON Chief	1,082	$184,729.29
58	RECON Chief	1,047	$178,712.44
59	RECON Chief	1,018	$173,762.45
60	RECON Chief	991	$169,068.46
61	RECON Chief	989	$168,727.08
62	RECON Chief	958	$163,521.04
63	RECON Chief	926	$158,058.96
64	RECON Chief	872	$148,799.02
65	RECON Chief	837	$142,824.87
66	RECON Chief	830	$141,587.37
67	RECON Chief	771	$131,644.68
68	RECON Chief	744	$126,908.04
69	RECON Chief	740	$126,267.98
70	RECON Chief	715	$122,043.34
71	RECON Chief	595	$101,603.24
72	RECON Chief	591	$100,792.45
73	RECON Chief	590	$100,621.76
74	RECON Chief	580	$99,000.22
75	RECON Chief	560	$95,629.09
76	RECON Chief	529	$90,252.34
77	RECON Chief	526	$89,825.61
78	RECON Chief	518	$88,417.45
79	RECON Chief	516	$87,990.72
80	RECON Chief	487	$83,083.36
81	RECON Chief	480	$81,931.21
82	RECON Chief	452	$77,194.58
83	RECON Chief	384	$65,459.63
84	RECON Chief	355	$60,509.64
85	RECON Chief	327	$55,858.31
86	RECON Chief	295	$50,268.21
87	RECON Chief	187	$31,833.69
88	RECON Chief	172	$29,316.01
89	RECON Chief	66	$11,265.55
90	RECON Chief	55	$9,302.61
91	RECON Chief	46	$7,851.74
92	RECON Chief	43	$7,254.33
93	RECON Chief	6	$1,024.14
	SEOC MANAGER (4)	**2,528**	**$504,968.07**
1	SEOC Manager	1,253	$250,186.91
2	SEOC Manager	768	$153,408.02
3	SEOC Manager	317	$63,220.88
4	SEOC Manager	191	$38,152.26
	SUBJECT MATTER EXPERT (7)	**217**	**$29,260.75**
1	Subject Matter Expert	75	$10,057.00
2	Subject Matter Expert	59	$7,998.75
3	Subject Matter Expert	35	$4,657.50
4	Subject Matter Expert	33	$4,455.00
5	Subject Matter Expert	13	$1,788.75
6	Subject Matter Expert	4	$573.75
7	Subject Matter Expert	(2)	($270.00)
	Grand Total	**1,021,410**	**$151,818,088.43**

Note: Numbers may not total due to rounding.

Source: OAG Prepared from IEMA-OHS data.

Appendix E
Favorite Healthcare Staffing Staff Billings
FY22-FY23

# Billed	Position Title	Hours Billed	Amount Billed
	ADJUSTMENT LPN to RN RATE (1)	**0**	**$2,100.00**
1	Adjustment LPN to RN Rate	0	$2,100.00
	ADMINISTRATIVE ASSISTANT (430)	**221,657**	**$15,216,917.00**
1	Administrative Assistant	2,696	$192,857.50
2	Administrative Assistant	2,386	$167,392.50
3	Administrative Assistant	2,296	$162,595.00
4	Administrative Assistant	2,244	$152,982.50
5	Administrative Assistant	2,113	$150,650.00
6	Administrative Assistant	2,006	$142,305.00
7	Administrative Assistant	1,951	$140,238.00
8	Administrative Assistant	1,838	$133,047.00
9	Administrative Assistant	1,930	$131,610.00
10	Administrative Assistant	1,806	$131,362.50
11	Administrative Assistant	1,845	$130,443.00
12	Administrative Assistant	1,786	$129,562.50
13	Administrative Assistant	1,808	$125,595.00
14	Administrative Assistant	1,840	$124,400.00
15	Administrative Assistant	1,807	$122,960.50
16	Administrative Assistant	1,760	$122,230.50
17	Administrative Assistant	1,735	$121,350.00
18	Administrative Assistant	1,731	$120,390.00
19	Administrative Assistant	1,642	$117,780.00
20	Administrative Assistant	1,614	$116,640.00
21	Administrative Assistant	1,647	$116,390.00
22	Administrative Assistant	1,662	$115,787.50
23	Administrative Assistant	1,566	$113,475.00
24	Administrative Assistant	1,601	$111,712.50
25	Administrative Assistant	1,560	$108,922.50
26	Administrative Assistant	1,550	$108,300.00
27	Administrative Assistant	1,543	$106,995.00
28	Administrative Assistant	1,541	$106,710.00
29	Administrative Assistant	1,510	$105,000.00
30	Administrative Assistant	1,530	$104,962.50
31	Administrative Assistant	1,515	$104,550.00
32	Administrative Assistant	1,410	$101,160.00
33	Administrative Assistant	1,460	$100,800.00
34	Administrative Assistant	1,442	$100,710.00
35	Administrative Assistant	1,488	$100,320.00
36	Administrative Assistant	1,413	$98,670.00
37	Administrative Assistant	1,429	$98,490.00
38	Administrative Assistant	1,387	$96,652.50
39	Administrative Assistant	1,324	$95,835.00
40	Administrative Assistant	1,295	$88,420.00
41	Administrative Assistant	1,247	$86,205.00
42	Administrative Assistant	1,195	$85,290.00
43	Administrative Assistant	1,225	$85,005.00
44	Administrative Assistant	1,213	$83,925.00
45	Administrative Assistant	1,195	$83,350.00
46	Administrative Assistant	1,225	$81,975.00
47	Administrative Assistant	1,217	$81,380.00
48	Administrative Assistant	1,167	$81,352.50
49	Administrative Assistant	1,153	$80,377.50
50	Administrative Assistant	1,152	$79,620.00

51	Administrative Assistant	1,124	$78,892.50
52	Administrative Assistant	1,114	$76,560.00
53	Administrative Assistant	1,092	$76,380.00
54	Administrative Assistant	1,032	$75,262.50
55	Administrative Assistant	1,081	$75,067.50
56	Administrative Assistant	1,083	$73,960.00
57	Administrative Assistant	1,071	$73,545.00
58	Administrative Assistant	1,049	$72,765.00
59	Administrative Assistant	1,042	$72,277.50
60	Administrative Assistant	1,042	$71,880.00
61	Administrative Assistant	1,081	$71,542.50
62	Administrative Assistant	1,048	$69,985.50
63	Administrative Assistant	1,037	$69,100.00
64	Administrative Assistant	966	$65,365.00
65	Administrative Assistant	972	$65,091.00
66	Administrative Assistant	915	$64,305.00
67	Administrative Assistant	897	$62,092.50
68	Administrative Assistant	898	$60,145.00
69	Administrative Assistant	867	$59,700.00
70	Administrative Assistant	854	$59,145.00
71	Administrative Assistant	894	$58,552.50
72	Administrative Assistant	815	$58,185.00
73	Administrative Assistant	840	$57,900.00
74	Administrative Assistant	830	$57,695.00
75	Administrative Assistant	795	$56,017.50
76	Administrative Assistant	809	$56,010.00
77	Administrative Assistant	830	$55,975.00
78	Administrative Assistant	836	$55,690.00
79	Administrative Assistant	792	$55,680.00
80	Administrative Assistant	805	$55,477.50
81	Administrative Assistant	768	$54,340.00
82	Administrative Assistant	808	$53,820.00
83	Administrative Assistant	808	$53,775.00
84	Administrative Assistant	776	$53,587.50
85	Administrative Assistant	806	$53,415.00
86	Administrative Assistant	800	$53,100.00
87	Administrative Assistant	765	$52,882.50
88	Administrative Assistant	781	$52,845.00
89	Administrative Assistant	800	$52,800.00
90	Administrative Assistant	796	$52,740.00
91	Administrative Assistant	794	$52,555.00
92	Administrative Assistant	790	$52,200.00
93	Administrative Assistant	766	$52,140.00
94	Administrative Assistant	792	$52,105.00
95	Administrative Assistant	789	$52,097.50
96	Administrative Assistant	792	$52,090.00
97	Administrative Assistant	787	$51,917.50
98	Administrative Assistant	760	$51,652.50
99	Administrative Assistant	782	$51,465.00
100	Administrative Assistant	779	$51,330.00
101	Administrative Assistant	730	$51,300.00
102	Administrative Assistant	770	$50,700.00
103	Administrative Assistant	724	$49,837.50
104	Administrative Assistant	740	$48,675.00
105	Administrative Assistant	700	$48,600.00
106	Administrative Assistant	738	$48,400.00
107	Administrative Assistant	726	$48,140.00
108	Administrative Assistant	700	$47,340.00
109	Administrative Assistant	670	$46,200.00
110	Administrative Assistant	702	$46,065.00
111	Administrative Assistant	679	$45,772.50
112	Administrative Assistant	690	$45,025.00

113	Administrative Assistant	628	$44,520.00
114	Administrative Assistant	640	$44,422.50
115	Administrative Assistant	686	$44,250.00
116	Administrative Assistant	621	$44,220.00
117	Administrative Assistant	629	$43,950.00
118	Administrative Assistant	652	$42,665.00
119	Administrative Assistant	627	$42,630.00
120	Administrative Assistant	607	$42,607.50
121	Administrative Assistant	656	$42,535.00
122	Administrative Assistant	630	$42,300.00
123	Administrative Assistant	602	$42,225.00
124	Administrative Assistant	640	$41,700.00
125	Administrative Assistant	594	$41,100.00
126	Administrative Assistant	607	$40,510.00
127	Administrative Assistant	584	$40,500.00
128	Administrative Assistant	572	$39,360.00
129	Administrative Assistant	575	$38,835.00
130	Administrative Assistant	586	$38,790.00
131	Administrative Assistant	560	$38,700.00
132	Administrative Assistant	560	$38,700.00
133	Administrative Assistant	548	$38,520.00
134	Administrative Assistant	550	$37,500.00
135	Administrative Assistant	540	$37,500.00
136	Administrative Assistant	536	$37,440.00
137	Administrative Assistant	556	$37,235.00
138	Administrative Assistant	566	$37,235.00
139	Administrative Assistant	570	$36,900.00
140	Administrative Assistant	523	$36,825.00
141	Administrative Assistant	530	$36,600.00
142	Administrative Assistant	512	$36,480.00
143	Administrative Assistant	519	$35,910.00
144	Administrative Assistant	526	$35,640.00
145	Administrative Assistant	506	$35,640.00
146	Administrative Assistant	504	$35,160.00
147	Administrative Assistant	528	$35,120.00
148	Administrative Assistant	505	$34,672.50
149	Administrative Assistant	494	$34,560.00
150	Administrative Assistant	500	$34,500.00
151	Administrative Assistant	530	$34,100.00
152	Administrative Assistant	530	$34,100.00
153	Administrative Assistant	530	$34,100.00
154	Administrative Assistant	490	$33,600.00
155	Administrative Assistant	485	$33,240.00
156	Administrative Assistant	484	$33,060.00
157	Administrative Assistant	480	$33,000.00
158	Administrative Assistant	510	$33,000.00
159	Administrative Assistant	470	$32,700.00
160	Administrative Assistant	470	$32,400.00
161	Administrative Assistant	470	$32,100.00
162	Administrative Assistant	470	$32,100.00
163	Administrative Assistant	455	$31,927.50
164	Administrative Assistant	460	$31,800.00
165	Administrative Assistant	463	$31,477.50
166	Administrative Assistant	462	$31,320.00
167	Administrative Assistant	432	$31,320.00
168	Administrative Assistant	440	$30,600.00
169	Administrative Assistant	440	$30,600.00
170	Administrative Assistant	440	$30,300.00
171	Administrative Assistant	440	$30,300.00
172	Administrative Assistant	470	$30,250.00
173	Administrative Assistant	470	$30,250.00
174	Administrative Assistant	433	$30,115.50

175	Administrative Assistant	465	$30,071.25
176	Administrative Assistant	430	$30,000.00
177	Administrative Assistant	470	$29,700.00
178	Administrative Assistant	404	$28,560.00
179	Administrative Assistant	410	$28,500.00
180	Administrative Assistant	410	$28,200.00
181	Administrative Assistant	410	$28,200.00
182	Administrative Assistant	406	$28,140.00
183	Administrative Assistant	400	$27,600.00
184	Administrative Assistant	400	$27,600.00
185	Administrative Assistant	410	$27,600.00
186	Administrative Assistant	390	$27,000.00
187	Administrative Assistant	390	$27,000.00
188	Administrative Assistant	393	$26,925.00
189	Administrative Assistant	390	$26,700.00
190	Administrative Assistant	410	$26,475.00
191	Administrative Assistant	381	$26,445.00
192	Administrative Assistant	373	$26,287.50
193	Administrative Assistant	380	$26,100.00
194	Administrative Assistant	375	$25,942.50
195	Administrative Assistant	376	$25,935.00
196	Administrative Assistant	400	$25,850.00
197	Administrative Assistant	374	$25,785.00
198	Administrative Assistant	373	$25,777.50
199	Administrative Assistant	372	$25,777.50
200	Administrative Assistant	369	$25,635.00
201	Administrative Assistant	371	$25,560.00
202	Administrative Assistant	371	$25,537.50
203	Administrative Assistant	371	$25,515.00
204	Administrative Assistant	370	$25,492.50
205	Administrative Assistant	366	$25,387.50
206	Administrative Assistant	372	$25,372.50
207	Administrative Assistant	365	$25,320.00
208	Administrative Assistant	390	$25,300.00
209	Administrative Assistant	363	$25,207.50
210	Administrative Assistant	350	$25,200.00
211	Administrative Assistant	362	$25,065.00
212	Administrative Assistant	364	$24,952.50
213	Administrative Assistant	360	$24,922.50
214	Administrative Assistant	361	$24,915.00
215	Administrative Assistant	357	$24,847.50
216	Administrative Assistant	363	$24,825.00
217	Administrative Assistant	350	$24,780.00
218	Administrative Assistant	355	$24,697.50
219	Administrative Assistant	358	$24,682.50
220	Administrative Assistant	351	$24,382.50
221	Administrative Assistant	358	$24,265.50
222	Administrative Assistant	344	$24,022.50
223	Administrative Assistant	350	$24,000.00
224	Administrative Assistant	336	$23,497.50
225	Administrative Assistant	340	$23,400.00
226	Administrative Assistant	332	$23,400.00
227	Administrative Assistant	330	$22,800.00
228	Administrative Assistant	330	$22,800.00
229	Administrative Assistant	330	$22,762.50
230	Administrative Assistant	327	$22,530.00
231	Administrative Assistant	330	$22,500.00
232	Administrative Assistant	326	$22,350.00
233	Administrative Assistant	331	$22,222.50
234	Administrative Assistant	320	$22,200.00
235	Administrative Assistant	320	$22,200.00
236	Administrative Assistant	330	$22,200.00

237	Administrative Assistant	320	$21,900.00
238	Administrative Assistant	320	$21,600.00
239	Administrative Assistant	320	$21,300.00
240	Administrative Assistant	310	$21,300.00
241	Administrative Assistant	310	$21,000.00
242	Administrative Assistant	310	$21,000.00
243	Administrative Assistant	320	$20,900.00
244	Administrative Assistant	300	$20,700.00
245	Administrative Assistant	300	$20,700.00
246	Administrative Assistant	310	$20,500.00
247	Administrative Assistant	310	$20,500.00
248	Administrative Assistant	298	$20,425.50
249	Administrative Assistant	303	$20,332.50
250	Administrative Assistant	310	$20,075.00
251	Administrative Assistant	296	$20,025.00
252	Administrative Assistant	294	$19,815.00
253	Administrative Assistant	290	$19,800.00
254	Administrative Assistant	296	$19,702.50
255	Administrative Assistant	280	$19,500.00
256	Administrative Assistant	283	$19,492.50
257	Administrative Assistant	269	$18,712.50
258	Administrative Assistant	270	$18,600.00
259	Administrative Assistant	253	$18,390.00
260	Administrative Assistant	260	$18,000.00
261	Administrative Assistant	260	$18,000.00
262	Administrative Assistant	257	$17,730.00
263	Administrative Assistant	260	$17,700.00
264	Administrative Assistant	270	$17,700.00
265	Administrative Assistant	269	$17,655.00
266	Administrative Assistant	254	$17,530.00
267	Administrative Assistant	254	$17,460.00
268	Administrative Assistant	250	$17,400.00
269	Administrative Assistant	250	$17,400.00
270	Administrative Assistant	250	$17,400.00
271	Administrative Assistant	246	$17,340.00
272	Administrative Assistant	256	$17,025.00
273	Administrative Assistant	260	$16,800.00
274	Administrative Assistant	260	$16,800.00
275	Administrative Assistant	260	$16,775.00
276	Administrative Assistant	260	$16,500.00
277	Administrative Assistant	250	$16,500.00
278	Administrative Assistant	238	$16,230.00
279	Administrative Assistant	237	$16,207.50
280	Administrative Assistant	236	$16,065.00
281	Administrative Assistant	235	$16,005.00
282	Administrative Assistant	235	$15,975.00
283	Administrative Assistant	238	$15,975.00
284	Administrative Assistant	250	$15,950.00
285	Administrative Assistant	233	$15,892.50
286	Administrative Assistant	230	$15,802.50
287	Administrative Assistant	230	$15,592.50
288	Administrative Assistant	220	$15,300.00
289	Administrative Assistant	219	$15,187.50
290	Administrative Assistant	222	$15,127.50
291	Administrative Assistant	224	$15,030.00
292	Administrative Assistant	220	$15,000.00
293	Administrative Assistant	220	$15,000.00
294	Administrative Assistant	218	$14,842.50
295	Administrative Assistant	215	$14,820.00
296	Administrative Assistant	216	$14,640.00
297	Administrative Assistant	204	$14,460.00
298	Administrative Assistant	220	$14,300.00

299	Administrative Assistant	198	$13,920.00
300	Administrative Assistant	205	$13,875.00
301	Administrative Assistant	200	$13,800.00
302	Administrative Assistant	210	$13,750.00
303	Administrative Assistant	211	$13,560.00
304	Administrative Assistant	200	$13,500.00
305	Administrative Assistant	195	$13,342.50
306	Administrative Assistant	191	$13,290.00
307	Administrative Assistant	190	$13,230.00
308	Administrative Assistant	210	$13,200.00
309	Administrative Assistant	200	$13,200.00
310	Administrative Assistant	200	$13,147.50
311	Administrative Assistant	180	$13,080.00
312	Administrative Assistant	191	$12,945.00
313	Administrative Assistant	191	$12,930.00
314	Administrative Assistant	190	$12,900.00
315	Administrative Assistant	180	$12,600.00
316	Administrative Assistant	180	$12,300.00
317	Administrative Assistant	190	$12,100.00
318	Administrative Assistant	180	$12,022.50
319	Administrative Assistant	190	$12,000.00
320	Administrative Assistant	180	$12,000.00
321	Administrative Assistant	170	$11,700.00
322	Administrative Assistant	170	$11,700.00
323	Administrative Assistant	168	$11,520.00
324	Administrative Assistant	168	$11,520.00
325	Administrative Assistant	170	$11,400.00
326	Administrative Assistant	166	$11,340.00
327	Administrative Assistant	180	$11,275.00
328	Administrative Assistant	164	$11,160.00
329	Administrative Assistant	170	$11,100.00
330	Administrative Assistant	170	$11,100.00
331	Administrative Assistant	164	$11,085.00
332	Administrative Assistant	170	$11,000.00
333	Administrative Assistant	170	$11,000.00
334	Administrative Assistant	170	$11,000.00
335	Administrative Assistant	170	$10,958.75
336	Administrative Assistant	172	$10,950.00
337	Administrative Assistant	161	$10,890.00
338	Administrative Assistant	165	$10,875.00
339	Administrative Assistant	160	$10,800.00
340	Administrative Assistant	160	$10,800.00
341	Administrative Assistant	160	$10,800.00
342	Administrative Assistant	160	$10,800.00
343	Administrative Assistant	160	$10,800.00
344	Administrative Assistant	160	$10,755.00
345	Administrative Assistant	159	$10,710.00
346	Administrative Assistant	158	$10,620.00
347	Administrative Assistant	170	$10,450.00
348	Administrative Assistant	156	$10,440.00
349	Administrative Assistant	148	$10,320.00
350	Administrative Assistant	152	$10,080.00
351	Administrative Assistant	152	$10,080.00
352	Administrative Assistant	152	$10,080.00
353	Administrative Assistant	155	$10,012.50
354	Administrative Assistant	150	$9,900.00
355	Administrative Assistant	145	$9,712.50
356	Administrative Assistant	140	$9,600.00
357	Administrative Assistant	132	$9,480.00
358	Administrative Assistant	136	$8,932.50
359	Administrative Assistant	130	$8,722.50
360	Administrative Assistant	130	$8,700.00

361	Administrative Assistant	128	$8,512.50
362	Administrative Assistant	130	$8,400.00
363	Administrative Assistant	130	$8,400.00
364	Administrative Assistant	130	$8,400.00
365	Administrative Assistant	130	$8,400.00
366	Administrative Assistant	123	$8,392.50
367	Administrative Assistant	120	$8,100.00
368	Administrative Assistant	126	$8,085.00
369	Administrative Assistant	126	$8,085.00
370	Administrative Assistant	126	$8,085.00
371	Administrative Assistant	126	$8,085.00
372	Administrative Assistant	110	$7,800.00
373	Administrative Assistant	120	$7,800.00
374	Administrative Assistant	130	$7,700.00
375	Administrative Assistant	108	$7,440.00
376	Administrative Assistant	110	$7,200.00
377	Administrative Assistant	110	$7,150.00
378	Administrative Assistant	110	$6,875.00
379	Administrative Assistant	102	$6,780.00
380	Administrative Assistant	110	$6,675.00
381	Administrative Assistant	100	$6,600.00
382	Administrative Assistant	100	$6,600.00
383	Administrative Assistant	100	$6,600.00
384	Administrative Assistant	100	$6,300.00
385	Administrative Assistant	90	$6,050.00
386	Administrative Assistant	90	$6,050.00
387	Administrative Assistant	84	$6,000.00
388	Administrative Assistant	100	$6,000.00
389	Administrative Assistant	83	$5,692.50
390	Administrative Assistant	100	$5,500.00
391	Administrative Assistant	90	$5,500.00
392	Administrative Assistant	82	$5,280.00
393	Administrative Assistant	81	$5,225.00
394	Administrative Assistant	90	$5,225.00
395	Administrative Assistant	80	$5,100.00
396	Administrative Assistant	72	$4,920.00
397	Administrative Assistant	70	$4,800.00
398	Administrative Assistant	72	$4,730.00
399	Administrative Assistant	70	$4,500.00
400	Administrative Assistant	61	$3,990.00
401	Administrative Assistant	60	$3,900.00
402	Administrative Assistant	56	$3,862.50
403	Administrative Assistant	60	$3,850.00
404	Administrative Assistant	50	$3,300.00
405	Administrative Assistant	50	$3,300.00
406	Administrative Assistant	50	$3,025.00
407	Administrative Assistant	50	$3,000.00
408	Administrative Assistant	50	$3,000.00
409	Administrative Assistant	50	$3,000.00
410	Administrative Assistant	50	$3,000.00
411	Administrative Assistant	41	$2,445.00
412	Administrative Assistant	40	$2,400.00
413	Administrative Assistant	40	$2,400.00
414	Administrative Assistant	40	$2,200.00
415	Administrative Assistant	40	$2,200.00
416	Administrative Assistant	40	$2,200.00
417	Administrative Assistant	40	$2,200.00
418	Administrative Assistant	27	$1,870.00
419	Administrative Assistant	30	$1,800.00
420	Administrative Assistant	30	$1,800.00
421	Administrative Assistant	30	$1,800.00
422	Administrative Assistant	30	$1,650.00

423	Administrative Assistant	20	$1,200.00
424	Administrative Assistant	20	$1,200.00
425	Administrative Assistant	20	$1,200.00
426	Administrative Assistant	20	$1,200.00
427	Administrative Assistant	20	$1,200.00
428	Administrative Assistant	20	$1,200.00
429	Administrative Assistant	12	$990.00
430	Administrative Assistant	12	$720.00
	ADMINISTRATOR (1)	**10**	**$600.00**
1	Administrator	10	$600.00
	CHARGE RN (1)	**10**	**$1,950.00**
1	Charge RN	10	$1,950.00
	CERTIFIED NURSE ASSISTANT (7)	**2,329**	**$207,937.54**
1	Certified Nurse Assistant	756	$68,728.13
2	Certified Nurse Assistant	722	$64,968.76
3	Certified Nurse Assistant	489	$42,234.40
4	Certified Nurse Assistant	301	$27,356.25
5	Certified Nurse Assistant	30	$2,250.00
6	Certified Nurse Assistant	20	$1,500.00
7	Certified Nurse Assistant	12	$900.00
	DIRECT CARE (1)	**110**	**$7,537.50**
1	Direct Care	110	$7,537.50
	LICENSED PRACTICAL NURSE (728)	**325,124**	**$40,890,499.75**
1	Licensed Practical Nurse	2,809	$365,223.75
2	Licensed Practical Nurse	2,804	$364,481.25
3	Licensed Practical Nurse	2,778	$360,420.00
4	Licensed Practical Nurse	2,796	$358,307.50
5	Licensed Practical Nurse	2,749	$354,726.25
6	Licensed Practical Nurse	2,725	$352,215.00
7	Licensed Practical Nurse	2,579	$332,251.25
8	Licensed Practical Nurse	2,188	$290,505.00
9	Licensed Practical Nurse	2,172	$289,400.00
10	Licensed Practical Nurse	2,208	$280,720.00
11	Licensed Practical Nurse	2,261	$279,257.50
12	Licensed Practical Nurse	2,243	$277,667.50
13	Licensed Practical Nurse	2,086	$261,757.50
14	Licensed Practical Nurse	2,008	$251,111.25
15	Licensed Practical Nurse	1,950	$250,026.25
16	Licensed Practical Nurse	1,844	$241,010.00
17	Licensed Practical Nurse	1,929	$237,788.75
18	Licensed Practical Nurse	1,799	$231,687.50
19	Licensed Practical Nurse	1,761	$224,015.00
20	Licensed Practical Nurse	1,807	$224,005.00
21	Licensed Practical Nurse	1,747	$223,116.25
22	Licensed Practical Nurse	1,727	$222,805.00
23	Licensed Practical Nurse	1,686	$216,040.00
24	Licensed Practical Nurse	1,700	$215,536.25
25	Licensed Practical Nurse	1,685	$215,325.00
26	Licensed Practical Nurse	1,705	$214,775.00
27	Licensed Practical Nurse	1,674	$211,727.50
28	Licensed Practical Nurse	1,630	$209,041.25
29	Licensed Practical Nurse	1,611	$204,366.25
30	Licensed Practical Nurse	1,522	$202,138.75
31	Licensed Practical Nurse	1,596	$200,870.00
32	Licensed Practical Nurse	1,534	$200,268.75
33	Licensed Practical Nurse	1,524	$200,227.50
34	Licensed Practical Nurse	1,552	$197,172.50
35	Licensed Practical Nurse	1,460	$182,441.25
36	Licensed Practical Nurse	1,440	$181,180.00
37	Licensed Practical Nurse	1,420	$181,142.50
38	Licensed Practical Nurse	1,376	$178,860.00
39	Licensed Practical Nurse	1,361	$176,325.00

40	Licensed Practical Nurse	1,391	$175,560.00
41	Licensed Practical Nurse	1,337	$172,108.75
42	Licensed Practical Nurse	1,339	$170,885.00
43	Licensed Practical Nurse	1,323	$169,262.50
44	Licensed Practical Nurse	1,318	$169,028.75
45	Licensed Practical Nurse	1,347	$168,932.50
46	Licensed Practical Nurse	1,325	$167,832.50
47	Licensed Practical Nurse	1,257	$162,552.50
48	Licensed Practical Nurse	1,251	$162,250.00
49	Licensed Practical Nurse	1,215	$161,205.00
50	Licensed Practical Nurse	1,330	$160,600.00
51	Licensed Practical Nurse	1,256	$160,380.00
52	Licensed Practical Nurse	1,262	$159,871.25
53	Licensed Practical Nurse	1,258	$159,087.50
54	Licensed Practical Nurse	1,271	$157,940.00
55	Licensed Practical Nurse	1,274	$157,676.25
56	Licensed Practical Nurse	1,264	$155,440.00
57	Licensed Practical Nurse	1,191	$155,100.00
58	Licensed Practical Nurse	1,186	$152,418.75
59	Licensed Practical Nurse	1,190	$150,741.25
60	Licensed Practical Nurse	1,167	$150,562.50
61	Licensed Practical Nurse	1,177	$150,205.00
62	Licensed Practical Nurse	1,187	$150,026.25
63	Licensed Practical Nurse	1,178	$149,765.00
64	Licensed Practical Nurse	1,176	$149,490.00
65	Licensed Practical Nurse	1,168	$149,261.25
66	Licensed Practical Nurse	1,160	$146,850.00
67	Licensed Practical Nurse	1,141	$146,643.75
68	Licensed Practical Nurse	1,151	$145,255.00
69	Licensed Practical Nurse	1,164	$145,250.00
70	Licensed Practical Nurse	1,150	$141,611.25
71	Licensed Practical Nurse	1,082	$138,930.00
72	Licensed Practical Nurse	1,104	$136,080.00
73	Licensed Practical Nurse	1,060	$135,808.75
74	Licensed Practical Nurse	1,055	$135,588.75
75	Licensed Practical Nurse	1,092	$134,642.50
76	Licensed Practical Nurse	1,067	$134,502.50
77	Licensed Practical Nurse	1,059	$134,196.25
78	Licensed Practical Nurse	1,090	$132,650.00
79	Licensed Practical Nurse	1,036	$132,220.00
80	Licensed Practical Nurse	1,051	$131,615.00
81	Licensed Practical Nurse	1,001	$129,937.50
82	Licensed Practical Nurse	1,060	$127,050.00
83	Licensed Practical Nurse	976	$125,290.00
84	Licensed Practical Nurse	986	$124,657.50
85	Licensed Practical Nurse	966	$124,588.75
86	Licensed Practical Nurse	985	$124,465.00
87	Licensed Practical Nurse	948	$124,355.00
88	Licensed Practical Nurse	1,040	$123,750.00
89	Licensed Practical Nurse	921	$119,900.00
90	Licensed Practical Nurse	931	$119,432.50
91	Licensed Practical Nurse	979	$116,300.00
92	Licensed Practical Nurse	898	$115,720.00
93	Licensed Practical Nurse	897	$115,665.00
94	Licensed Practical Nurse	880	$113,135.00
95	Licensed Practical Nurse	862	$112,530.00
96	Licensed Practical Nurse	929	$112,111.25
97	Licensed Practical Nurse	874	$110,233.75
98	Licensed Practical Nurse	930	$109,600.00
99	Licensed Practical Nurse	835	$109,230.00
100	Licensed Practical Nurse	920	$108,900.00
101	Licensed Practical Nurse	920	$108,900.00

102	Licensed Practical Nurse	920	$108,900.00
103	Licensed Practical Nurse	880	$108,542.50
104	Licensed Practical Nurse	850	$107,800.00
105	Licensed Practical Nurse	846	$107,690.00
106	Licensed Practical Nurse	847	$107,305.00
107	Licensed Practical Nurse	883	$106,982.50
108	Licensed Practical Nurse	842	$106,521.25
109	Licensed Practical Nurse	826	$105,490.00
110	Licensed Practical Nurse	817	$104,555.00
111	Licensed Practical Nurse	818	$104,555.00
112	Licensed Practical Nurse	810	$102,891.25
113	Licensed Practical Nurse	806	$102,190.00
114	Licensed Practical Nurse	856	$100,397.50
115	Licensed Practical Nurse	796	$99,440.00
116	Licensed Practical Nurse	776	$99,440.00
117	Licensed Practical Nurse	822	$98,430.00
118	Licensed Practical Nurse	754	$97,130.00
119	Licensed Practical Nurse	762	$96,910.00
120	Licensed Practical Nurse	760	$96,800.00
121	Licensed Practical Nurse	732	$96,442.50
122	Licensed Practical Nurse	739	$94,393.75
123	Licensed Practical Nurse	754	$94,160.00
124	Licensed Practical Nurse	750	$94,091.25
125	Licensed Practical Nurse	800	$93,675.00
126	Licensed Practical Nurse	718	$93,170.00
127	Licensed Practical Nurse	717	$91,355.00
128	Licensed Practical Nurse	762	$91,180.00
129	Licensed Practical Nurse	695	$90,942.50
130	Licensed Practical Nurse	711	$90,915.00
131	Licensed Practical Nurse	684	$90,447.50
132	Licensed Practical Nurse	760	$90,375.00
133	Licensed Practical Nurse	721	$89,870.00
134	Licensed Practical Nurse	700	$89,100.00
135	Licensed Practical Nurse	699	$88,976.25
136	Licensed Practical Nurse	701	$88,673.75
137	Licensed Practical Nurse	689	$87,202.50
138	Licensed Practical Nurse	683	$86,977.50
139	Licensed Practical Nurse	740	$85,100.00
140	Licensed Practical Nurse	661	$84,865.00
141	Licensed Practical Nurse	670	$84,700.00
142	Licensed Practical Nurse	650	$82,500.00
143	Licensed Practical Nurse	650	$82,500.00
144	Licensed Practical Nurse	654	$82,390.00
145	Licensed Practical Nurse	644	$81,510.00
146	Licensed Practical Nurse	648	$81,070.00
147	Licensed Practical Nurse	636	$80,423.75
148	Licensed Practical Nurse	640	$80,300.00
149	Licensed Practical Nurse	630	$80,020.00
150	Licensed Practical Nurse	617	$79,805.00
151	Licensed Practical Nurse	635	$79,475.00
152	Licensed Practical Nurse	660	$79,450.00
153	Licensed Practical Nurse	617	$79,172.50
154	Licensed Practical Nurse	652	$78,310.00
155	Licensed Practical Nurse	615	$77,742.50
156	Licensed Practical Nurse	602	$77,330.00
157	Licensed Practical Nurse	600	$75,900.00
158	Licensed Practical Nurse	600	$75,900.00
159	Licensed Practical Nurse	600	$75,900.00
160	Licensed Practical Nurse	591	$75,515.00
161	Licensed Practical Nurse	590	$75,391.25
162	Licensed Practical Nurse	662	$75,310.00
163	Licensed Practical Nurse	593	$75,185.00

164	Licensed Practical Nurse	632	$74,310.00
165	Licensed Practical Nurse	586	$73,548.75
166	Licensed Practical Nurse	594	$73,420.00
167	Licensed Practical Nurse	566	$73,040.00
168	Licensed Practical Nurse	576	$73,040.00
169	Licensed Practical Nurse	566	$73,040.00
170	Licensed Practical Nurse	566	$72,820.00
171	Licensed Practical Nurse	590	$72,600.00
172	Licensed Practical Nurse	560	$72,600.00
173	Licensed Practical Nurse	573	$72,503.75
174	Licensed Practical Nurse	574	$71,882.25
175	Licensed Practical Nurse	564	$71,472.50
176	Licensed Practical Nurse	556	$71,390.00
177	Licensed Practical Nurse	554	$71,060.00
178	Licensed Practical Nurse	558	$69,987.50
179	Licensed Practical Nurse	581	$69,465.00
180	Licensed Practical Nurse	551	$69,368.75
181	Licensed Practical Nurse	541	$68,873.75
182	Licensed Practical Nurse	536	$68,640.00
183	Licensed Practical Nurse	542	$68,530.00
184	Licensed Practical Nurse	532	$67,980.00
185	Licensed Practical Nurse	534	$67,856.25
186	Licensed Practical Nurse	530	$67,650.00
187	Licensed Practical Nurse	540	$67,600.00
188	Licensed Practical Nurse	537	$67,425.00
189	Licensed Practical Nurse	526	$66,948.75
190	Licensed Practical Nurse	526	$66,536.25
191	Licensed Practical Nurse	516	$66,440.00
192	Licensed Practical Nurse	521	$66,082.50
193	Licensed Practical Nurse	530	$66,000.00
194	Licensed Practical Nurse	517	$65,367.50
195	Licensed Practical Nurse	510	$64,941.25
196	Licensed Practical Nurse	510	$64,900.00
197	Licensed Practical Nurse	510	$64,900.00
198	Licensed Practical Nurse	532	$64,840.00
199	Licensed Practical Nurse	552	$64,220.00
200	Licensed Practical Nurse	511	$63,923.75
201	Licensed Practical Nurse	570	$63,800.00
202	Licensed Practical Nurse	506	$63,460.00
203	Licensed Practical Nurse	504	$63,360.00
204	Licensed Practical Nurse	500	$63,250.00
205	Licensed Practical Nurse	490	$62,191.25
206	Licensed Practical Nurse	492	$61,888.75
207	Licensed Practical Nurse	480	$61,050.00
208	Licensed Practical Nurse	492	$60,940.00
209	Licensed Practical Nurse	481	$60,665.00
210	Licensed Practical Nurse	476	$60,660.00
211	Licensed Practical Nurse	476	$59,950.00
212	Licensed Practical Nurse	470	$58,850.00
213	Licensed Practical Nurse	520	$57,950.00
214	Licensed Practical Nurse	510	$57,000.00
215	Licensed Practical Nurse	480	$56,475.00
216	Licensed Practical Nurse	450	$56,100.00
217	Licensed Practical Nurse	440	$56,100.00
218	Licensed Practical Nurse	440	$55,550.00
219	Licensed Practical Nurse	449	$55,463.75
220	Licensed Practical Nurse	439	$54,876.25
221	Licensed Practical Nurse	427	$53,817.50
222	Licensed Practical Nurse	429	$53,693.75
223	Licensed Practical Nurse	420	$53,350.00
224	Licensed Practical Nurse	480	$53,200.00
225	Licensed Practical Nurse	480	$53,200.00

226	Licensed Practical Nurse	414	$52,492.50
227	Licensed Practical Nurse	407	$52,346.25
228	Licensed Practical Nurse	420	$52,250.00
229	Licensed Practical Nurse	408	$51,810.00
230	Licensed Practical Nurse	410	$51,700.00
231	Licensed Practical Nurse	409	$51,342.50
232	Licensed Practical Nurse	410	$51,150.00
233	Licensed Practical Nurse	410	$51,150.00
234	Licensed Practical Nurse	402	$50,958.75
235	Licensed Practical Nurse	400	$50,050.00
236	Licensed Practical Nurse	390	$50,050.00
237	Licensed Practical Nurse	400	$50,050.00
238	Licensed Practical Nurse	394	$49,802.50
239	Licensed Practical Nurse	392	$49,788.75
240	Licensed Practical Nurse	400	$49,775.00
241	Licensed Practical Nurse	394	$49,610.00
242	Licensed Practical Nurse	393	$49,403.75
243	Licensed Practical Nurse	390	$48,950.00
244	Licensed Practical Nurse	386	$48,840.00
245	Licensed Practical Nurse	393	$48,510.00
246	Licensed Practical Nurse	390	$48,400.00
247	Licensed Practical Nurse	380	$48,345.00
248	Licensed Practical Nurse	396	$48,290.00
249	Licensed Practical Nurse	376	$48,180.00
250	Licensed Practical Nurse	377	$48,056.25
251	Licensed Practical Nurse	377	$47,850.00
252	Licensed Practical Nurse	377	$47,822.50
253	Licensed Practical Nurse	377	$47,795.00
254	Licensed Practical Nurse	376	$47,685.00
255	Licensed Practical Nurse	375	$47,478.75
256	Licensed Practical Nurse	375	$47,437.50
257	Licensed Practical Nurse	377	$47,355.00
258	Licensed Practical Nurse	374	$47,313.75
259	Licensed Practical Nurse	379	$47,138.75
260	Licensed Practical Nurse	390	$47,105.00
261	Licensed Practical Nurse	372	$47,080.00
262	Licensed Practical Nurse	372	$47,025.00
263	Licensed Practical Nurse	371	$46,956.25
264	Licensed Practical Nurse	368	$46,873.75
265	Licensed Practical Nurse	374	$46,860.00
266	Licensed Practical Nurse	380	$46,750.00
267	Licensed Practical Nurse	367	$46,750.00
268	Licensed Practical Nurse	370	$46,612.50
269	Licensed Practical Nurse	365	$46,337.50
270	Licensed Practical Nurse	371	$46,282.50
271	Licensed Practical Nurse	408	$46,265.00
272	Licensed Practical Nurse	367	$46,241.25
273	Licensed Practical Nurse	364	$46,227.50
274	Licensed Practical Nurse	370	$46,200.00
275	Licensed Practical Nurse	367	$46,117.50
276	Licensed Practical Nurse	366	$45,952.50
277	Licensed Practical Nurse	366	$45,952.50
278	Licensed Practical Nurse	366	$45,952.50
279	Licensed Practical Nurse	360	$45,650.00
280	Licensed Practical Nurse	364	$45,622.50
281	Licensed Practical Nurse	356	$45,540.00
282	Licensed Practical Nurse	362	$45,361.25
283	Licensed Practical Nurse	362	$45,306.25
284	Licensed Practical Nurse	360	$45,100.00
285	Licensed Practical Nurse	353	$45,031.25
286	Licensed Practical Nurse	350	$45,017.50
287	Licensed Practical Nurse	356	$44,976.25

288	Licensed Practical Nurse	356	$44,976.25
289	Licensed Practical Nurse	357	$44,948.75
290	Licensed Practical Nurse	356	$44,893.75
291	Licensed Practical Nurse	360	$44,825.00
292	Licensed Practical Nurse	358	$44,756.25
293	Licensed Practical Nurse	350	$44,550.00
294	Licensed Practical Nurse	350	$44,550.00
295	Licensed Practical Nurse	350	$44,550.00
296	Licensed Practical Nurse	356	$44,385.00
297	Licensed Practical Nurse	345	$44,233.75
298	Licensed Practical Nurse	350	$44,027.50
299	Licensed Practical Nurse	352	$43,900.00
300	Licensed Practical Nurse	353	$43,890.00
301	Licensed Practical Nurse	341	$43,615.00
302	Licensed Practical Nurse	339	$43,573.75
303	Licensed Practical Nurse	340	$43,450.00
304	Licensed Practical Nurse	329	$43,326.25
305	Licensed Practical Nurse	340	$43,225.00
306	Licensed Practical Nurse	343	$42,790.00
307	Licensed Practical Nurse	343	$42,790.00
308	Licensed Practical Nurse	337	$42,565.00
309	Licensed Practical Nurse	330	$42,350.00
310	Licensed Practical Nurse	341	$41,923.75
311	Licensed Practical Nurse	330	$41,800.00
312	Licensed Practical Nurse	330	$41,800.00
313	Licensed Practical Nurse	330	$41,800.00
314	Licensed Practical Nurse	330	$41,717.50
315	Licensed Practical Nurse	322	$41,470.00
316	Licensed Practical Nurse	325	$41,373.75
317	Licensed Practical Nurse	340	$41,025.00
318	Licensed Practical Nurse	320	$40,741.25
319	Licensed Practical Nurse	330	$40,700.00
320	Licensed Practical Nurse	323	$40,645.00
321	Licensed Practical Nurse	321	$40,273.75
322	Licensed Practical Nurse	320	$40,150.00
323	Licensed Practical Nurse	320	$40,150.00
324	Licensed Practical Nurse	317	$40,095.00
325	Licensed Practical Nurse	322	$39,833.75
326	Licensed Practical Nurse	321	$39,723.75
327	Licensed Practical Nurse	314	$39,710.00
328	Licensed Practical Nurse	330	$39,700.00
329	Licensed Practical Nurse	311	$39,682.50
330	Licensed Practical Nurse	310	$39,600.00
331	Licensed Practical Nurse	320	$39,600.00
332	Licensed Practical Nurse	310	$39,531.25
333	Licensed Practical Nurse	310	$39,503.75
334	Licensed Practical Nurse	316	$39,490.00
335	Licensed Practical Nurse	307	$38,912.50
336	Licensed Practical Nurse	305	$38,692.50
337	Licensed Practical Nurse	306	$38,660.00
338	Licensed Practical Nurse	301	$38,582.50
339	Licensed Practical Nurse	320	$38,500.00
340	Licensed Practical Nurse	303	$38,307.50
341	Licensed Practical Nurse	300	$37,950.00
342	Licensed Practical Nurse	300	$37,950.00
343	Licensed Practical Nurse	300	$37,675.00
344	Licensed Practical Nurse	298	$37,537.50
345	Licensed Practical Nurse	301	$37,523.75
346	Licensed Practical Nurse	300	$37,400.00
347	Licensed Practical Nurse	300	$37,400.00
348	Licensed Practical Nurse	300	$37,400.00
349	Licensed Practical Nurse	300	$37,400.00

350	Licensed Practical Nurse	300	$37,400.00
351	Licensed Practical Nurse	300	$37,175.00
352	Licensed Practical Nurse	330	$37,050.00
353	Licensed Practical Nurse	312	$36,860.00
354	Licensed Practical Nurse	312	$36,860.00
355	Licensed Practical Nurse	290	$36,850.00
356	Licensed Practical Nurse	290	$36,850.00
357	Licensed Practical Nurse	290	$36,850.00
358	Licensed Practical Nurse	290	$36,850.00
359	Licensed Practical Nurse	286	$36,781.25
360	Licensed Practical Nurse	286	$36,740.00
361	Licensed Practical Nurse	286	$36,740.00
362	Licensed Practical Nurse	290	$36,625.00
363	Licensed Practical Nurse	292	$36,520.00
364	Licensed Practical Nurse	291	$36,382.50
365	Licensed Practical Nurse	294	$36,327.50
366	Licensed Practical Nurse	290	$36,300.00
367	Licensed Practical Nurse	290	$36,300.00
368	Licensed Practical Nurse	290	$36,300.00
369	Licensed Practical Nurse	293	$36,245.00
370	Licensed Practical Nurse	292	$36,080.00
371	Licensed Practical Nurse	281	$35,832.50
372	Licensed Practical Nurse	280	$35,750.00
373	Licensed Practical Nurse	278	$35,750.00
374	Licensed Practical Nurse	276	$35,640.00
375	Licensed Practical Nurse	276	$35,640.00
376	Licensed Practical Nurse	279	$35,585.00
377	Licensed Practical Nurse	280	$35,200.00
378	Licensed Practical Nurse	280	$35,200.00
379	Licensed Practical Nurse	280	$35,200.00
380	Licensed Practical Nurse	280	$35,200.00
381	Licensed Practical Nurse	280	$35,200.00
382	Licensed Practical Nurse	280	$35,200.00
383	Licensed Practical Nurse	300	$35,150.00
384	Licensed Practical Nurse	278	$35,100.00
385	Licensed Practical Nurse	287	$35,076.25
386	Licensed Practical Nurse	280	$34,650.00
387	Licensed Practical Nurse	266	$34,540.00
388	Licensed Practical Nurse	278	$34,210.00
389	Licensed Practical Nurse	270	$34,100.00
390	Licensed Practical Nurse	270	$34,100.00
391	Licensed Practical Nurse	270	$34,100.00
392	Licensed Practical Nurse	270	$34,100.00
393	Licensed Practical Nurse	270	$34,100.00
394	Licensed Practical Nurse	270	$34,100.00
395	Licensed Practical Nurse	270	$34,100.00
396	Licensed Practical Nurse	279	$33,783.75
397	Licensed Practical Nurse	271	$33,632.50
398	Licensed Practical Nurse	280	$33,206.25
399	Licensed Practical Nurse	260	$33,000.00
400	Licensed Practical Nurse	260	$33,000.00
401	Licensed Practical Nurse	260	$33,000.00
402	Licensed Practical Nurse	270	$33,000.00
403	Licensed Practical Nurse	270	$33,000.00
404	Licensed Practical Nurse	260	$33,000.00
405	Licensed Practical Nurse	260	$33,000.00
406	Licensed Practical Nurse	260	$33,000.00
407	Licensed Practical Nurse	260	$33,000.00
408	Licensed Practical Nurse	260	$33,000.00
409	Licensed Practical Nurse	263	$32,986.25
410	Licensed Practical Nurse	255	$32,725.00
411	Licensed Practical Nurse	260	$32,450.00

412	Licensed Practical Nurse	268	$32,240.00
413	Licensed Practical Nurse	251	$31,982.50
414	Licensed Practical Nurse	250	$31,900.00
415	Licensed Practical Nurse	250	$31,900.00
416	Licensed Practical Nurse	250	$31,900.00
417	Licensed Practical Nurse	260	$31,900.00
418	Licensed Practical Nurse	250	$31,900.00
419	Licensed Practical Nurse	250	$31,900.00
420	Licensed Practical Nurse	250	$31,900.00
421	Licensed Practical Nurse	265	$31,858.75
422	Licensed Practical Nurse	251	$31,556.25
423	Licensed Practical Nurse	251	$31,487.50
424	Licensed Practical Nurse	251	$31,418.75
425	Licensed Practical Nurse	248	$31,405.00
426	Licensed Practical Nurse	250	$31,350.00
427	Licensed Practical Nurse	250	$31,350.00
428	Licensed Practical Nurse	250	$31,350.00
429	Licensed Practical Nurse	250	$31,350.00
430	Licensed Practical Nurse	250	$31,350.00
431	Licensed Practical Nurse	260	$31,350.00
432	Licensed Practical Nurse	250	$30,800.00
433	Licensed Practical Nurse	240	$30,800.00
434	Licensed Practical Nurse	240	$30,800.00
435	Licensed Practical Nurse	250	$30,800.00
436	Licensed Practical Nurse	250	$30,800.00
437	Licensed Practical Nurse	241	$30,415.00
438	Licensed Practical Nurse	244	$30,360.00
439	Licensed Practical Nurse	235	$30,318.75
440	Licensed Practical Nurse	240	$30,250.00
441	Licensed Practical Nurse	237	$29,892.50
442	Licensed Practical Nurse	236	$29,860.00
443	Licensed Practical Nurse	240	$29,700.00
444	Licensed Practical Nurse	240	$29,700.00
445	Licensed Practical Nurse	252	$29,640.00
446	Licensed Practical Nurse	252	$29,640.00
447	Licensed Practical Nurse	252	$29,640.00
448	Licensed Practical Nurse	252	$29,640.00
449	Licensed Practical Nurse	252	$29,640.00
450	Licensed Practical Nurse	234	$29,590.00
451	Licensed Practical Nurse	233	$29,590.00
452	Licensed Practical Nurse	242	$29,411.25
453	Licensed Practical Nurse	231	$29,273.75
454	Licensed Practical Nurse	231	$29,232.50
455	Licensed Practical Nurse	237	$29,205.00
456	Licensed Practical Nurse	230	$29,150.00
457	Licensed Practical Nurse	230	$29,150.00
458	Licensed Practical Nurse	235	$29,136.25
459	Licensed Practical Nurse	237	$29,108.75
460	Licensed Practical Nurse	230	$28,641.25
461	Licensed Practical Nurse	230	$28,600.00
462	Licensed Practical Nurse	230	$28,600.00
463	Licensed Practical Nurse	224	$28,201.25
464	Licensed Practical Nurse	230	$28,050.00
465	Licensed Practical Nurse	223	$27,912.50
466	Licensed Practical Nurse	222	$27,788.75
467	Licensed Practical Nurse	224	$27,610.00
468	Licensed Practical Nurse	220	$27,541.25
469	Licensed Practical Nurse	220	$27,541.25
470	Licensed Practical Nurse	220	$27,500.00
471	Licensed Practical Nurse	220	$27,500.00
472	Licensed Practical Nurse	219	$27,046.25
473	Licensed Practical Nurse	220	$26,950.00

474	Licensed Practical Nurse	210	$26,400.00
475	Licensed Practical Nurse	210	$26,400.00
476	Licensed Practical Nurse	210	$26,400.00
477	Licensed Practical Nurse	228	$26,220.00
478	Licensed Practical Nurse	230	$25,650.00
479	Licensed Practical Nurse	230	$25,650.00
480	Licensed Practical Nurse	230	$25,650.00
481	Licensed Practical Nurse	204	$25,327.50
482	Licensed Practical Nurse	200	$25,300.00
483	Licensed Practical Nurse	200	$25,300.00
484	Licensed Practical Nurse	200	$25,300.00
485	Licensed Practical Nurse	200	$25,300.00
486	Licensed Practical Nurse	220	$24,850.00
487	Licensed Practical Nurse	197	$24,763.75
488	Licensed Practical Nurse	200	$24,750.00
489	Licensed Practical Nurse	200	$24,750.00
490	Licensed Practical Nurse	190	$24,200.00
491	Licensed Practical Nurse	200	$24,200.00
492	Licensed Practical Nurse	197	$24,145.00
493	Licensed Practical Nurse	190	$23,691.25
494	Licensed Practical Nurse	190	$23,650.00
495	Licensed Practical Nurse	190	$23,650.00
496	Licensed Practical Nurse	190	$23,650.00
497	Licensed Practical Nurse	190	$23,650.00
498	Licensed Practical Nurse	210	$23,275.00
499	Licensed Practical Nurse	181	$23,223.75
500	Licensed Practical Nurse	184	$22,577.50
501	Licensed Practical Nurse	180	$22,550.00
502	Licensed Practical Nurse	180	$22,550.00
503	Licensed Practical Nurse	180	$22,550.00
504	Licensed Practical Nurse	183	$22,302.50
505	Licensed Practical Nurse	170	$22,233.75
506	Licensed Practical Nurse	174	$22,027.50
507	Licensed Practical Nurse	180	$22,000.00
508	Licensed Practical Nurse	183	$21,986.25
509	Licensed Practical Nurse	172	$21,780.00
510	Licensed Practical Nurse	171	$21,615.00
511	Licensed Practical Nurse	170	$21,491.25
512	Licensed Practical Nurse	170	$21,450.00
513	Licensed Practical Nurse	170	$21,450.00
514	Licensed Practical Nurse	180	$21,450.00
515	Licensed Practical Nurse	170	$21,450.00
516	Licensed Practical Nurse	170	$21,450.00
517	Licensed Practical Nurse	170	$21,450.00
518	Licensed Practical Nurse	190	$21,375.00
519	Licensed Practical Nurse	190	$21,375.00
520	Licensed Practical Nurse	190	$21,375.00
521	Licensed Practical Nurse	190	$21,375.00
522	Licensed Practical Nurse	190	$21,375.00
523	Licensed Practical Nurse	190	$21,375.00
524	Licensed Practical Nurse	190	$21,375.00
525	Licensed Practical Nurse	190	$21,375.00
526	Licensed Practical Nurse	168	$21,120.00
527	Licensed Practical Nurse	168	$21,120.00
528	Licensed Practical Nurse	163	$21,065.00
529	Licensed Practical Nurse	166	$20,790.00
530	Licensed Practical Nurse	166	$20,790.00
531	Licensed Practical Nurse	164	$20,460.00
532	Licensed Practical Nurse	164	$20,460.00
533	Licensed Practical Nurse	160	$20,350.00
534	Licensed Practical Nurse	168	$20,140.00
535	Licensed Practical Nurse	168	$20,140.00

536	Licensed Practical Nurse	168	$20,140.00
537	Licensed Practical Nurse	168	$20,140.00
538	Licensed Practical Nurse	168	$20,140.00
539	Licensed Practical Nurse	168	$20,140.00
540	Licensed Practical Nurse	168	$20,140.00
541	Licensed Practical Nurse	168	$20,140.00
542	Licensed Practical Nurse	168	$20,140.00
543	Licensed Practical Nurse	168	$20,140.00
544	Licensed Practical Nurse	161	$20,006.25
545	Licensed Practical Nurse	161	$19,923.75
546	Licensed Practical Nurse	160	$19,841.25
547	Licensed Practical Nurse	160	$19,800.00
548	Licensed Practical Nurse	160	$19,800.00
549	Licensed Practical Nurse	160	$19,800.00
550	Licensed Practical Nurse	160	$19,800.00
551	Licensed Practical Nurse	160	$19,800.00
552	Licensed Practical Nurse	160	$19,800.00
553	Licensed Practical Nurse	160	$19,800.00
554	Licensed Practical Nurse	162	$19,497.50
555	Licensed Practical Nurse	158	$19,470.00
556	Licensed Practical Nurse	160	$19,250.00
557	Licensed Practical Nurse	150	$19,250.00
558	Licensed Practical Nurse	154	$18,810.00
559	Licensed Practical Nurse	151	$18,796.25
560	Licensed Practical Nurse	150	$18,741.25
561	Licensed Practical Nurse	154	$18,727.50
562	Licensed Practical Nurse	147	$18,686.25
563	Licensed Practical Nurse	151	$18,356.25
564	Licensed Practical Nurse	150	$18,150.00
565	Licensed Practical Nurse	150	$18,150.00
566	Licensed Practical Nurse	150	$18,150.00
567	Licensed Practical Nurse	140	$18,067.50
568	Licensed Practical Nurse	160	$18,050.00
569	Licensed Practical Nurse	146	$18,026.25
570	Licensed Practical Nurse	142	$17,820.00
571	Licensed Practical Nurse	141	$17,723.75
572	Licensed Practical Nurse	150	$17,600.00
573	Licensed Practical Nurse	160	$17,575.00
574	Licensed Practical Nurse	160	$17,575.00
575	Licensed Practical Nurse	160	$17,575.00
576	Licensed Practical Nurse	144	$17,435.00
577	Licensed Practical Nurse	130	$17,050.00
578	Licensed Practical Nurse	140	$17,050.00
579	Licensed Practical Nurse	133	$16,912.50
580	Licensed Practical Nurse	137	$16,885.00
581	Licensed Practical Nurse	136	$16,775.00
582	Licensed Practical Nurse	128	$16,678.75
583	Licensed Practical Nurse	133	$16,486.25
584	Licensed Practical Nurse	140	$16,150.00
585	Licensed Practical Nurse	140	$15,977.50
586	Licensed Practical Nurse	130	$15,950.00
587	Licensed Practical Nurse	132	$15,647.50
588	Licensed Practical Nurse	131	$15,565.00
589	Licensed Practical Nurse	131	$15,523.75
590	Licensed Practical Nurse	120	$15,400.00
591	Licensed Practical Nurse	124	$15,303.75
592	Licensed Practical Nurse	120	$14,300.00
593	Licensed Practical Nurse	120	$14,300.00
594	Licensed Practical Nurse	110	$13,750.00
595	Licensed Practical Nurse	110	$13,750.00
596	Licensed Practical Nurse	110	$13,750.00
597	Licensed Practical Nurse	120	$13,750.00

598	Licensed Practical Nurse	116	$13,543.75
599	Licensed Practical Nurse	120	$13,300.00
600	Licensed Practical Nurse	110	$13,200.00
601	Licensed Practical Nurse	110	$13,200.00
602	Licensed Practical Nurse	110	$13,200.00
603	Licensed Practical Nurse	108	$12,920.00
604	Licensed Practical Nurse	108	$12,920.00
605	Licensed Practical Nurse	108	$12,920.00
606	Licensed Practical Nurse	108	$12,920.00
607	Licensed Practical Nurse	108	$12,920.00
608	Licensed Practical Nurse	108	$12,920.00
609	Licensed Practical Nurse	108	$12,730.00
610	Licensed Practical Nurse	110	$12,350.00
611	Licensed Practical Nurse	110	$12,350.00
612	Licensed Practical Nurse	100	$12,100.00
613	Licensed Practical Nurse	100	$12,100.00
614	Licensed Practical Nurse	100	$12,100.00
615	Licensed Practical Nurse	100	$12,100.00
616	Licensed Practical Nurse	100	$12,100.00
617	Licensed Practical Nurse	90	$11,577.50
618	Licensed Practical Nurse	94	$11,495.00
619	Licensed Practical Nurse	96	$11,160.00
620	Licensed Practical Nurse	90	$11,027.50
621	Licensed Practical Nurse	90	$11,000.00
622	Licensed Practical Nurse	100	$11,000.00
623	Licensed Practical Nurse	90	$11,000.00
624	Licensed Practical Nurse	90	$10,925.00
625	Licensed Practical Nurse	93	$10,862.50
626	Licensed Practical Nurse	90	$10,450.00
627	Licensed Practical Nurse	90	$10,450.00
628	Licensed Practical Nurse	90	$10,450.00
629	Licensed Practical Nurse	90	$10,450.00
630	Licensed Practical Nurse	90	$10,450.00
631	Licensed Practical Nurse	80	$10,450.00
632	Licensed Practical Nurse	90	$10,450.00
633	Licensed Practical Nurse	90	$10,450.00
634	Licensed Practical Nurse	90	$10,450.00
635	Licensed Practical Nurse	90	$10,175.00
636	Licensed Practical Nurse	80	$9,900.00
637	Licensed Practical Nurse	80	$9,900.00
638	Licensed Practical Nurse	84	$9,500.00
639	Licensed Practical Nurse	80	$9,350.00
640	Licensed Practical Nurse	80	$9,350.00
641	Licensed Practical Nurse	80	$9,350.00
642	Licensed Practical Nurse	71	$8,992.50
643	Licensed Practical Nurse	81	$8,855.00
644	Licensed Practical Nurse	80	$8,827.50
645	Licensed Practical Nurse	80	$8,800.00
646	Licensed Practical Nurse	71	$8,332.50
647	Licensed Practical Nurse	71	$8,332.50
648	Licensed Practical Nurse	70	$8,250.00
649	Licensed Practical Nurse	74	$8,140.00
650	Licensed Practical Nurse	60	$7,191.25
651	Licensed Practical Nurse	60	$7,150.00
652	Licensed Practical Nurse	61	$6,737.50
653	Licensed Practical Nurse	50	$6,650.00
654	Licensed Practical Nurse	50	$6,650.00
655	Licensed Practical Nurse	60	$6,650.00
656	Licensed Practical Nurse	50	$6,050.00
657	Licensed Practical Nurse	50	$6,050.00
658	Licensed Practical Nurse	48	$5,700.00
659	Licensed Practical Nurse	50	$5,500.00

660	Licensed Practical Nurse	50	$5,500.00
661	Licensed Practical Nurse	50	$5,225.00
662	Licensed Practical Nurse	42	$5,130.00
663	Licensed Practical Nurse	23	$5,060.00
664	Licensed Practical Nurse	40	$4,950.00
665	Licensed Practical Nurse	36	$4,655.00
666	Licensed Practical Nurse	36	$4,560.00
667	Licensed Practical Nurse	36	$4,560.00
668	Licensed Practical Nurse	36	$4,560.00
669	Licensed Practical Nurse	36	$4,560.00
670	Licensed Practical Nurse	36	$4,560.00
671	Licensed Practical Nurse	36	$4,560.00
672	Licensed Practical Nurse	36	$4,560.00
673	Licensed Practical Nurse	36	$4,560.00
674	Licensed Practical Nurse	36	$4,560.00
675	Licensed Practical Nurse	41	$4,482.50
676	Licensed Practical Nurse	40	$4,441.25
677	Licensed Practical Nurse	40	$4,400.00
678	Licensed Practical Nurse	40	$4,400.00
679	Licensed Practical Nurse	40	$4,400.00
680	Licensed Practical Nurse	40	$4,400.00
681	Licensed Practical Nurse	40	$4,400.00
682	Licensed Practical Nurse	40	$4,275.00
683	Licensed Practical Nurse	36	$3,960.00
684	Licensed Practical Nurse	30	$3,800.00
685	Licensed Practical Nurse	30	$3,800.00
686	Licensed Practical Nurse	30	$3,800.00
687	Licensed Practical Nurse	30	$3,800.00
688	Licensed Practical Nurse	30	$3,800.00
689	Licensed Practical Nurse	30	$3,800.00
690	Licensed Practical Nurse	34	$3,740.00
691	Licensed Practical Nurse	32	$3,520.00
692	Licensed Practical Nurse	24	$3,420.00
693	Licensed Practical Nurse	24	$3,420.00
694	Licensed Practical Nurse	30	$3,327.50
695	Licensed Practical Nurse	30	$3,325.00
696	Licensed Practical Nurse	30	$3,325.00
697	Licensed Practical Nurse	30	$3,300.00
698	Licensed Practical Nurse	30	$3,300.00
699	Licensed Practical Nurse	30	$3,300.00
700	Licensed Practical Nurse	30	$3,300.00
701	Licensed Practical Nurse	30	$3,300.00
702	Licensed Practical Nurse	20	$2,850.00
703	Licensed Practical Nurse	20	$2,850.00
704	Licensed Practical Nurse	20	$2,850.00
705	Licensed Practical Nurse	20	$2,750.00
706	Licensed Practical Nurse	20	$2,375.00
707	Licensed Practical Nurse	20	$2,375.00
708	Licensed Practical Nurse	20	$2,200.00
709	Licensed Practical Nurse	20	$2,200.00
710	Licensed Practical Nurse	20	$2,200.00
711	Licensed Practical Nurse	20	$2,200.00
712	Licensed Practical Nurse	20	$2,200.00
713	Licensed Practical Nurse	20	$2,200.00
714	Licensed Practical Nurse	20	$2,200.00
715	Licensed Practical Nurse	12	$1,710.00
716	Licensed Practical Nurse	10	$1,425.00
717	Licensed Practical Nurse	10	$1,425.00
718	Licensed Practical Nurse	10	$1,425.00
719	Licensed Practical Nurse	10	$1,425.00
720	Licensed Practical Nurse	12	$1,320.00
721	Licensed Practical Nurse	12	$1,140.00

722	Licensed Practical Nurse	10	$1,100.00
723	Licensed Practical Nurse	10	$1,100.00
724	Licensed Practical Nurse	10	$1,100.00
725	Licensed Practical Nurse	10	$1,100.00
726	Licensed Practical Nurse	10	$1,100.00
727	Licensed Practical Nurse	10	$1,100.00
728	Licensed Practical Nurse	10	$1,100.00
	LICENSED VOCATIONAL NURSE (3)	**210**	**$24,690.00**
1	Licensed Vocational Nurse	108	$12,920.00
2	Licensed Vocational Nurse	90	$10,450.00
3	Licensed Vocational Nurse	12	$1,320.00
	MEDICAL ASSISTANT (2)	**1,063**	**$89,231.29**
1	Medical Assistant	531	$45,056.26
2	Medical Assistant	533	$44,175.03
	MEDICAL TECHNOLOGY (1)	**330**	**$52,650.00**
1	Medical Technology	330	$52,650.00
	NURSE PRACTITIONER (103)	**99,355**	**$25,754,625.87**
1	Nurse Practitioner	2,015	$528,018.80
2	Nurse Practitioner	1,931	$498,796.89
3	Nurse Practitioner	1,804	$468,731.29
4	Nurse Practitioner	1,801	$465,243.78
5	Nurse Practitioner	1,768	$461,109.43
6	Nurse Practitioner	1,777	$460,040.67
7	Nurse Practitioner	1,777	$455,343.76
8	Nurse Practitioner	1,781	$455,315.63
9	Nurse Practitioner	1,775	$453,346.90
10	Nurse Practitioner	1,731	$448,171.89
11	Nurse Practitioner	1,728	$440,212.56
12	Nurse Practitioner	1,640	$421,228.14
13	Nurse Practitioner	1,443	$383,765.68
14	Nurse Practitioner	1,419	$378,618.78
15	Nurse Practitioner	1,389	$366,243.77
16	Nurse Practitioner	1,372	$360,759.39
17	Nurse Practitioner	1,371	$359,043.78
18	Nurse Practitioner	1,367	$357,496.89
19	Nurse Practitioner	1,361	$356,878.13
20	Nurse Practitioner	1,354	$354,909.38
21	Nurse Practitioner	1,353	$354,093.75
22	Nurse Practitioner	1,359	$352,828.13
23	Nurse Practitioner	1,343	$351,900.03
24	Nurse Practitioner	1,351	$351,421.88
25	Nurse Practitioner	1,340	$349,706.26
26	Nurse Practitioner	1,334	$348,975.01
27	Nurse Practitioner	1,328	$347,259.40
28	Nurse Practitioner	1,324	$345,684.38
29	Nurse Practitioner	1,339	$345,346.88
30	Nurse Practitioner	1,319	$341,943.77
31	Nurse Practitioner	1,330	$340,959.39
32	Nurse Practitioner	1,312	$340,256.27
33	Nurse Practitioner	1,305	$339,103.14
34	Nurse Practitioner	1,294	$338,962.52
35	Nurse Practitioner	1,296	$337,106.26
36	Nurse Practitioner	1,298	$336,909.38
37	Nurse Practitioner	1,275	$333,871.89
38	Nurse Practitioner	1,279	$331,565.64
39	Nurse Practitioner	1,278	$331,284.39
40	Nurse Practitioner	1,255	$330,243.76
41	Nurse Practitioner	1,283	$325,181.27
42	Nurse Practitioner	1,252	$324,759.38
43	Nurse Practitioner	1,247	$324,196.89
44	Nurse Practitioner	1,252	$321,412.51
45	Nurse Practitioner	1,240	$320,709.39

46	Nurse Practitioner	1,236	$315,900.01
47	Nurse Practitioner	1,223	$314,775.01
48	Nurse Practitioner	1,167	$303,075.02
49	Nurse Practitioner	1,170	$302,709.39
50	Nurse Practitioner	1,193	$302,203.13
51	Nurse Practitioner	1,122	$288,675.01
52	Nurse Practitioner	1,023	$261,281.26
53	Nurse Practitioner	1,001	$260,100.00
54	Nurse Practitioner	990	$257,653.15
55	Nurse Practitioner	981	$254,587.50
56	Nurse Practitioner	981	$253,518.76
57	Nurse Practitioner	910	$237,375.02
58	Nurse Practitioner	900	$234,478.14
59	Nurse Practitioner	904	$234,056.25
60	Nurse Practitioner	884	$230,934.38
61	Nurse Practitioner	857	$219,487.50
62	Nurse Practitioner	812	$209,446.88
63	Nurse Practitioner	723	$187,790.63
64	Nurse Practitioner	660	$173,165.54
65	Nurse Practitioner	653	$170,887.50
66	Nurse Practitioner	650	$169,959.38
67	Nurse Practitioner	640	$166,500.00
68	Nurse Practitioner	640	$166,500.00
69	Nurse Practitioner	619	$159,412.51
70	Nurse Practitioner	610	$158,625.00
71	Nurse Practitioner	611	$157,668.75
72	Nurse Practitioner	603	$156,093.75
73	Nurse Practitioner	593	$150,637.50
74	Nurse Practitioner	573	$148,050.00
75	Nurse Practitioner	570	$147,375.00
76	Nurse Practitioner	563	$146,221.88
77	Nurse Practitioner	556	$144,731.25
78	Nurse Practitioner	553	$142,312.50
79	Nurse Practitioner	512	$133,509.38
80	Nurse Practitioner	492	$127,631.25
81	Nurse Practitioner	479	$126,703.13
82	Nurse Practitioner	510	$126,000.00
83	Nurse Practitioner	500	$124,875.00
84	Nurse Practitioner	490	$121,500.00
85	Nurse Practitioner	463	$115,846.88
86	Nurse Practitioner	440	$113,681.26
87	Nurse Practitioner	382	$98,634.38
88	Nurse Practitioner	381	$97,818.76
89	Nurse Practitioner	360	$93,375.00
90	Nurse Practitioner	360	$93,375.00
91	Nurse Practitioner	345	$91,068.75
92	Nurse Practitioner	280	$73,125.00
93	Nurse Practitioner	210	$54,000.00
94	Nurse Practitioner	150	$37,125.00
95	Nurse Practitioner	100	$25,875.00
96	Nurse Practitioner	90	$22,725.00
97	Nurse Practitioner	90	$22,500.00
98	Nurse Practitioner	90	$22,500.00
99	Nurse Practitioner	70	$18,000.00
100	Nurse Practitioner	60	$14,625.00
101	Nurse Practitioner	56	$13,612.50
102	Nurse Practitioner	50	$12,375.00
103	Nurse Practitioner	40	$9,000.00
	PANDEMIC HEALTHCARE WORKER (258)	**166,250**	**$17,892,015.00**
1	Pandemic Healthcare Worker	3,078	$343,627.50
2	Pandemic Healthcare Worker	2,652	$301,862.50
3	Pandemic Healthcare Worker	2,751	$298,637.50

4	Pandemic Healthcare Worker	2,349	$257,875.00
5	Pandemic Healthcare Worker	2,325	$235,750.00
6	Pandemic Healthcare Worker	2,090	$231,200.00
7	Pandemic Healthcare Worker	2,082	$230,040.00
8	Pandemic Healthcare Worker	2,080	$229,837.50
9	Pandemic Healthcare Worker	2,080	$229,800.00
10	Pandemic Healthcare Worker	2,081	$229,412.50
11	Pandemic Healthcare Worker	2,075	$229,050.00
12	Pandemic Healthcare Worker	2,074	$228,765.00
13	Pandemic Healthcare Worker	2,073	$228,652.50
14	Pandemic Healthcare Worker	2,073	$228,175.00
15	Pandemic Healthcare Worker	2,083	$227,950.00
16	Pandemic Healthcare Worker	2,062	$227,637.50
17	Pandemic Healthcare Worker	2,072	$227,540.00
18	Pandemic Healthcare Worker	2,061	$226,887.50
19	Pandemic Healthcare Worker	2,066	$226,237.50
20	Pandemic Healthcare Worker	2,062	$226,137.50
21	Pandemic Healthcare Worker	2,064	$226,040.00
22	Pandemic Healthcare Worker	2,050	$225,300.00
23	Pandemic Healthcare Worker	2,045	$224,512.50
24	Pandemic Healthcare Worker	2,042	$224,240.00
25	Pandemic Healthcare Worker	2,043	$222,890.00
26	Pandemic Healthcare Worker	2,041	$222,850.00
27	Pandemic Healthcare Worker	2,033	$222,712.50
28	Pandemic Healthcare Worker	2,023	$221,175.00
29	Pandemic Healthcare Worker	2,008	$220,925.00
30	Pandemic Healthcare Worker	2,007	$220,787.50
31	Pandemic Healthcare Worker	2,004	$219,827.50
32	Pandemic Healthcare Worker	2,012	$219,240.00
33	Pandemic Healthcare Worker	2,001	$219,175.00
34	Pandemic Healthcare Worker	1,993	$218,675.00
35	Pandemic Healthcare Worker	2,037	$212,337.50
36	Pandemic Healthcare Worker	1,910	$209,300.00
37	Pandemic Healthcare Worker	1,914	$205,562.50
38	Pandemic Healthcare Worker	1,802	$197,840.00
39	Pandemic Healthcare Worker	1,883	$194,500.00
40	Pandemic Healthcare Worker	1,760	$190,300.00
41	Pandemic Healthcare Worker	1,800	$182,325.00
42	Pandemic Healthcare Worker	1,621	$175,362.50
43	Pandemic Healthcare Worker	1,590	$172,300.00
44	Pandemic Healthcare Worker	1,440	$153,800.00
45	Pandemic Healthcare Worker	1,252	$147,762.50
46	Pandemic Healthcare Worker	1,372	$146,740.00
47	Pandemic Healthcare Worker	1,292	$137,100.00
48	Pandemic Healthcare Worker	1,213	$123,612.50
49	Pandemic Healthcare Worker	1,022	$118,275.00
50	Pandemic Healthcare Worker	1,172	$117,575.00
51	Pandemic Healthcare Worker	1,110	$116,800.00
52	Pandemic Healthcare Worker	1,119	$116,687.50
53	Pandemic Healthcare Worker	1,157	$115,925.00
54	Pandemic Healthcare Worker	1,023	$106,352.50
55	Pandemic Healthcare Worker	940	$106,185.00
56	Pandemic Healthcare Worker	1,008	$105,000.00
57	Pandemic Healthcare Worker	990	$102,537.50
58	Pandemic Healthcare Worker	940	$96,800.00
59	Pandemic Healthcare Worker	920	$94,700.00
60	Pandemic Healthcare Worker	892	$94,440.00
61	Pandemic Healthcare Worker	910	$93,300.00
62	Pandemic Healthcare Worker	756	$87,825.00
63	Pandemic Healthcare Worker	830	$83,800.00
64	Pandemic Healthcare Worker	825	$83,250.00
65	Pandemic Healthcare Worker	800	$80,900.00

66	Pandemic Healthcare Worker	802	$80,740.00
67	Pandemic Healthcare Worker	796	$80,200.00
68	Pandemic Healthcare Worker	790	$79,300.00
69	Pandemic Healthcare Worker	750	$74,700.00
70	Pandemic Healthcare Worker	710	$69,800.00
71	Pandemic Healthcare Worker	700	$68,800.00
72	Pandemic Healthcare Worker	613	$64,925.00
73	Pandemic Healthcare Worker	650	$62,800.00
74	Pandemic Healthcare Worker	528	$59,960.00
75	Pandemic Healthcare Worker	600	$57,300.00
76	Pandemic Healthcare Worker	542	$51,040.00
77	Pandemic Healthcare Worker	540	$50,800.00
78	Pandemic Healthcare Worker	540	$50,400.00
79	Pandemic Healthcare Worker	530	$50,000.00
80	Pandemic Healthcare Worker	532	$49,840.00
81	Pandemic Healthcare Worker	530	$49,600.00
82	Pandemic Healthcare Worker	530	$49,600.00
83	Pandemic Healthcare Worker	419	$49,087.50
84	Pandemic Healthcare Worker	520	$48,800.00
85	Pandemic Healthcare Worker	520	$48,800.00
86	Pandemic Healthcare Worker	520	$48,800.00
87	Pandemic Healthcare Worker	490	$46,000.00
88	Pandemic Healthcare Worker	450	$45,750.00
89	Pandemic Healthcare Worker	480	$44,800.00
90	Pandemic Healthcare Worker	364	$42,100.00
91	Pandemic Healthcare Worker	430	$40,400.00
92	Pandemic Healthcare Worker	352	$40,225.00
93	Pandemic Healthcare Worker	352	$40,225.00
94	Pandemic Healthcare Worker	351	$40,187.50
95	Pandemic Healthcare Worker	351	$40,187.50
96	Pandemic Healthcare Worker	351	$40,112.50
97	Pandemic Healthcare Worker	351	$40,075.00
98	Pandemic Healthcare Worker	351	$40,075.00
99	Pandemic Healthcare Worker	351	$40,075.00
100	Pandemic Healthcare Worker	351	$40,075.00
101	Pandemic Healthcare Worker	350	$40,037.50
102	Pandemic Healthcare Worker	350	$40,037.50
103	Pandemic Healthcare Worker	350	$40,037.50
104	Pandemic Healthcare Worker	350	$40,000.00
105	Pandemic Healthcare Worker	350	$40,000.00
106	Pandemic Healthcare Worker	350	$40,000.00
107	Pandemic Healthcare Worker	350	$40,000.00
108	Pandemic Healthcare Worker	350	$40,000.00
109	Pandemic Healthcare Worker	350	$40,000.00
110	Pandemic Healthcare Worker	350	$40,000.00
111	Pandemic Healthcare Worker	350	$40,000.00
112	Pandemic Healthcare Worker	350	$40,000.00
113	Pandemic Healthcare Worker	350	$40,000.00
114	Pandemic Healthcare Worker	350	$40,000.00
115	Pandemic Healthcare Worker	351	$39,575.00
116	Pandemic Healthcare Worker	341	$39,187.50
117	Pandemic Healthcare Worker	345	$39,125.00
118	Pandemic Healthcare Worker	340	$39,000.00
119	Pandemic Healthcare Worker	340	$39,000.00
120	Pandemic Healthcare Worker	342	$38,800.00
121	Pandemic Healthcare Worker	341	$38,687.50
122	Pandemic Healthcare Worker	341	$38,575.00
123	Pandemic Healthcare Worker	340	$38,537.50
124	Pandemic Healthcare Worker	340	$38,537.50
125	Pandemic Healthcare Worker	340	$38,500.00
126	Pandemic Healthcare Worker	340	$38,500.00
127	Pandemic Healthcare Worker	340	$38,500.00

128	Pandemic Healthcare Worker	340	$38,500.00
129	Pandemic Healthcare Worker	340	$38,500.00
130	Pandemic Healthcare Worker	340	$38,500.00
131	Pandemic Healthcare Worker	340	$38,500.00
132	Pandemic Healthcare Worker	343	$38,450.00
133	Pandemic Healthcare Worker	341	$38,075.00
134	Pandemic Healthcare Worker	330	$38,000.00
135	Pandemic Healthcare Worker	330	$38,000.00
136	Pandemic Healthcare Worker	330	$38,000.00
137	Pandemic Healthcare Worker	330	$38,000.00
138	Pandemic Healthcare Worker	400	$37,600.00
139	Pandemic Healthcare Worker	330	$37,500.00
140	Pandemic Healthcare Worker	331	$37,112.50
141	Pandemic Healthcare Worker	331	$37,075.00
142	Pandemic Healthcare Worker	330	$37,037.50
143	Pandemic Healthcare Worker	330	$37,000.00
144	Pandemic Healthcare Worker	330	$37,000.00
145	Pandemic Healthcare Worker	330	$37,000.00
146	Pandemic Healthcare Worker	330	$36,500.00
147	Pandemic Healthcare Worker	321	$36,112.50
148	Pandemic Healthcare Worker	390	$36,000.00
149	Pandemic Healthcare Worker	320	$36,000.00
150	Pandemic Healthcare Worker	321	$35,650.00
151	Pandemic Healthcare Worker	321	$35,575.00
152	Pandemic Healthcare Worker	321	$35,550.00
153	Pandemic Healthcare Worker	320	$35,500.00
154	Pandemic Healthcare Worker	320	$35,500.00
155	Pandemic Healthcare Worker	310	$35,500.00
156	Pandemic Healthcare Worker	316	$35,362.50
157	Pandemic Healthcare Worker	320	$35,000.00
158	Pandemic Healthcare Worker	310	$34,500.00
159	Pandemic Healthcare Worker	310	$34,500.00
160	Pandemic Healthcare Worker	310	$34,500.00
161	Pandemic Healthcare Worker	310	$34,000.00
162	Pandemic Healthcare Worker	300	$34,000.00
163	Pandemic Healthcare Worker	300	$34,000.00
164	Pandemic Healthcare Worker	360	$33,600.00
165	Pandemic Healthcare Worker	360	$33,600.00
166	Pandemic Healthcare Worker	304	$33,062.50
167	Pandemic Healthcare Worker	290	$32,500.00
168	Pandemic Healthcare Worker	290	$32,500.00
169	Pandemic Healthcare Worker	290	$32,500.00
170	Pandemic Healthcare Worker	278	$32,262.50
171	Pandemic Healthcare Worker	280	$32,000.00
172	Pandemic Healthcare Worker	320	$30,400.00
173	Pandemic Healthcare Worker	320	$30,400.00
174	Pandemic Healthcare Worker	320	$30,400.00
175	Pandemic Healthcare Worker	270	$29,337.50
176	Pandemic Healthcare Worker	290	$27,200.00
177	Pandemic Healthcare Worker	240	$27,037.50
178	Pandemic Healthcare Worker	270	$25,600.00
179	Pandemic Healthcare Worker	270	$25,600.00
180	Pandemic Healthcare Worker	270	$25,600.00
181	Pandemic Healthcare Worker	270	$25,600.00
182	Pandemic Healthcare Worker	270	$25,600.00
183	Pandemic Healthcare Worker	270	$25,600.00
184	Pandemic Healthcare Worker	270	$25,600.00
185	Pandemic Healthcare Worker	230	$25,500.00
186	Pandemic Healthcare Worker	230	$25,500.00
187	Pandemic Healthcare Worker	260	$24,800.00
188	Pandemic Healthcare Worker	260	$24,800.00
189	Pandemic Healthcare Worker	260	$24,800.00

190	Pandemic Healthcare Worker	210	$24,000.00
191	Pandemic Healthcare Worker	250	$23,600.00
192	Pandemic Healthcare Worker	250	$23,600.00
193	Pandemic Healthcare Worker	250	$23,600.00
194	Pandemic Healthcare Worker	250	$23,600.00
195	Pandemic Healthcare Worker	250	$23,600.00
196	Pandemic Healthcare Worker	210	$23,500.00
197	Pandemic Healthcare Worker	238	$22,240.00
198	Pandemic Healthcare Worker	190	$21,537.50
199	Pandemic Healthcare Worker	190	$21,500.00
200	Pandemic Healthcare Worker	210	$20,000.00
201	Pandemic Healthcare Worker	200	$19,200.00
202	Pandemic Healthcare Worker	160	$18,000.00
203	Pandemic Healthcare Worker	190	$18,000.00
204	Pandemic Healthcare Worker	160	$17,000.00
205	Pandemic Healthcare Worker	140	$16,000.00
206	Pandemic Healthcare Worker	140	$16,000.00
207	Pandemic Healthcare Worker	130	$14,500.00
208	Pandemic Healthcare Worker	140	$14,025.00
209	Pandemic Healthcare Worker	150	$14,000.00
210	Pandemic Healthcare Worker	150	$14,000.00
211	Pandemic Healthcare Worker	130	$14,000.00
212	Pandemic Healthcare Worker	120	$13,500.00
213	Pandemic Healthcare Worker	114	$13,100.00
214	Pandemic Healthcare Worker	120	$13,000.00
215	Pandemic Healthcare Worker	120	$13,000.00
216	Pandemic Healthcare Worker	130	$11,600.00
217	Pandemic Healthcare Worker	110	$11,500.00
218	Pandemic Healthcare Worker	100	$11,000.00
219	Pandemic Healthcare Worker	98	$10,837.50
220	Pandemic Healthcare Worker	95	$10,675.00
221	Pandemic Healthcare Worker	110	$10,400.00
222	Pandemic Healthcare Worker	110	$10,400.00
223	Pandemic Healthcare Worker	92	$10,337.50
224	Pandemic Healthcare Worker	92	$10,262.50
225	Pandemic Healthcare Worker	91	$10,187.50
226	Pandemic Healthcare Worker	91	$10,075.00
227	Pandemic Healthcare Worker	91	$10,075.00
228	Pandemic Healthcare Worker	91	$10,075.00
229	Pandemic Healthcare Worker	90	$10,037.50
230	Pandemic Healthcare Worker	87	$9,775.00
231	Pandemic Healthcare Worker	82	$9,262.50
232	Pandemic Healthcare Worker	86	$9,012.50
233	Pandemic Healthcare Worker	82	$8,837.50
234	Pandemic Healthcare Worker	80	$8,500.00
235	Pandemic Healthcare Worker	80	$8,500.00
236	Pandemic Healthcare Worker	80	$8,500.00
237	Pandemic Healthcare Worker	90	$8,400.00
238	Pandemic Healthcare Worker	90	$8,400.00
239	Pandemic Healthcare Worker	90	$8,400.00
240	Pandemic Healthcare Worker	73	$8,350.00
241	Pandemic Healthcare Worker	80	$8,000.00
242	Pandemic Healthcare Worker	70	$7,500.00
243	Pandemic Healthcare Worker	70	$6,800.00
244	Pandemic Healthcare Worker	70	$6,800.00
245	Pandemic Healthcare Worker	60	$6,000.00
246	Pandemic Healthcare Worker	60	$6,000.00
247	Pandemic Healthcare Worker	58	$6,000.00
248	Pandemic Healthcare Worker	52	$5,800.00
249	Pandemic Healthcare Worker	50	$5,500.00
250	Pandemic Healthcare Worker	50	$5,000.00
251	Pandemic Healthcare Worker	50	$5,000.00

252	Pandemic Healthcare Worker	50	$4,800.00
253	Pandemic Healthcare Worker	41	$4,075.00
254	Pandemic Healthcare Worker	10	$1,200.00
255	Pandemic Healthcare Worker	10	$1,200.00
256	Pandemic Healthcare Worker	10	$1,200.00
257	Pandemic Healthcare Worker	10	$1,000.00
258	Pandemic Healthcare Worker	8	$800.00
	REGISTERED NURSE (719)	**326,936**	**$77,277,179.34**
1	Registered Nurse	4,271	$998,152.63
2	Registered Nurse	3,645	$847,346.18
3	Registered Nurse	2,341	$554,438.75
4	Registered Nurse	2,049	$488,811.88
5	Registered Nurse	2,014	$482,363.75
6	Registered Nurse	2,077	$481,735.63
7	Registered Nurse	2,131	$476,029.39
8	Registered Nurse	1,829	$468,580.00
9	Registered Nurse	1,777	$454,697.50
10	Registered Nurse	1,953	$452,165.64
11	Registered Nurse	1,724	$438,556.25
12	Registered Nurse	1,981	$435,392.50
13	Registered Nurse	1,950	$434,200.00
14	Registered Nurse	1,966	$431,383.76
15	Registered Nurse	1,963	$431,168.13
16	Registered Nurse	1,944	$429,289.38
17	Registered Nurse	1,689	$428,149.38
18	Registered Nurse	1,943	$427,902.50
19	Registered Nurse	1,921	$423,917.50
20	Registered Nurse	1,679	$423,279.38
21	Registered Nurse	1,646	$421,995.00
22	Registered Nurse	1,642	$420,665.63
23	Registered Nurse	1,606	$419,596.88
24	Registered Nurse	1,656	$414,330.00
25	Registered Nurse	1,822	$408,820.00
26	Registered Nurse	1,694	$405,492.66
27	Registered Nurse	1,760	$399,575.00
28	Registered Nurse	1,823	$392,900.63
29	Registered Nurse	1,777	$392,198.15
30	Registered Nurse	1,750	$385,165.00
31	Registered Nurse	1,724	$380,612.51
32	Registered Nurse	1,727	$379,354.39
33	Registered Nurse	1,497	$379,135.00
34	Registered Nurse	1,712	$377,333.14
35	Registered Nurse	1,487	$375,670.00
36	Registered Nurse	1,701	$369,636.88
37	Registered Nurse	1,702	$368,680.00
38	Registered Nurse	1,464	$368,335.00
39	Registered Nurse	1,458	$366,250.00
40	Registered Nurse	1,674	$366,070.00
41	Registered Nurse	1,446	$362,267.50
42	Registered Nurse	1,630	$354,550.00
43	Registered Nurse	1,393	$354,075.00
44	Registered Nurse	1,630	$352,748.13
45	Registered Nurse	1,448	$350,976.89
46	Registered Nurse	1,382	$350,685.00
47	Registered Nurse	1,580	$347,325.00
48	Registered Nurse	1,498	$347,178.13
49	Registered Nurse	1,573	$344,662.51
50	Registered Nurse	1,370	$343,496.88
51	Registered Nurse	1,350	$341,707.50
52	Registered Nurse	1,418	$337,478.75
53	Registered Nurse	1,530	$337,248.13
54	Registered Nurse	1,324	$335,840.00

55	Registered Nurse	1,325	$334,392.50
56	Registered Nurse	1,335	$328,256.88
57	Registered Nurse	1,291	$325,257.50
58	Registered Nurse	1,147	$306,043.75
59	Registered Nurse	1,200	$304,860.00
60	Registered Nurse	1,380	$302,500.00
61	Registered Nurse	1,178	$298,402.50
62	Registered Nurse	1,176	$297,992.50
63	Registered Nurse	1,176	$296,037.50
64	Registered Nurse	1,171	$296,020.00
65	Registered Nurse	1,311	$295,996.28
66	Registered Nurse	1,354	$292,917.50
67	Registered Nurse	1,175	$291,942.50
68	Registered Nurse	1,171	$291,007.50
69	Registered Nurse	1,335	$290,533.76
70	Registered Nurse	1,341	$290,119.38
71	Registered Nurse	1,341	$289,195.00
72	Registered Nurse	1,309	$282,837.52
73	Registered Nurse	1,291	$281,694.38
74	Registered Nurse	1,290	$280,298.75
75	Registered Nurse	1,310	$279,448.13
76	Registered Nurse	1,064	$267,812.50
77	Registered Nurse	1,124	$260,237.50
78	Registered Nurse	1,025	$260,105.00
79	Registered Nurse	998	$256,641.26
80	Registered Nurse	1,201	$256,140.63
81	Registered Nurse	1,188	$255,940.00
82	Registered Nurse	997	$252,685.63
83	Registered Nurse	1,171	$252,140.00
84	Registered Nurse	1,001	$251,665.00
85	Registered Nurse	980	$251,288.13
86	Registered Nurse	956	$249,187.50
87	Registered Nurse	1,021	$248,122.51
88	Registered Nurse	984	$246,943.13
89	Registered Nurse	917	$245,327.50
90	Registered Nurse	1,111	$244,586.88
91	Registered Nurse	934	$241,705.00
92	Registered Nurse	1,100	$241,425.00
93	Registered Nurse	960	$238,495.00
94	Registered Nurse	932	$236,550.00
95	Registered Nurse	960	$234,080.00
96	Registered Nurse	1,090	$233,973.13
97	Registered Nurse	930	$231,320.00
98	Registered Nurse	1,050	$231,075.00
99	Registered Nurse	1,041	$228,371.89
100	Registered Nurse	860	$216,307.50
101	Registered Nurse	840	$215,600.00
102	Registered Nurse	1,001	$213,763.75
103	Registered Nurse	843	$211,752.50
104	Registered Nurse	823	$210,210.00
105	Registered Nurse	836	$209,487.50
106	Registered Nurse	832	$208,182.50
107	Registered Nurse	844	$207,491.89
108	Registered Nurse	803	$205,425.00
109	Registered Nurse	794	$205,055.00
110	Registered Nurse	812	$203,170.00
111	Registered Nurse	797	$202,521.25
112	Registered Nurse	814	$202,452.50
113	Registered Nurse	911	$199,713.75
114	Registered Nurse	781	$199,265.00
115	Registered Nurse	781	$198,412.50
116	Registered Nurse	841	$196,597.50

117	Registered Nurse	766	$195,580.00
118	Registered Nurse	762	$193,077.50
119	Registered Nurse	881	$193,040.00
120	Registered Nurse	759	$192,555.00
121	Registered Nurse	756	$191,240.00
122	Registered Nurse	803	$190,991.25
123	Registered Nurse	746	$190,080.00
124	Registered Nurse	748	$188,925.00
125	Registered Nurse	920	$188,700.00
126	Registered Nurse	760	$188,170.63
127	Registered Nurse	722	$184,442.50
128	Registered Nurse	720	$183,700.00
129	Registered Nurse	720	$183,480.00
130	Registered Nurse	720	$182,967.50
131	Registered Nurse	727	$182,830.00
132	Registered Nurse	744	$181,880.00
133	Registered Nurse	709	$181,605.00
134	Registered Nurse	726	$181,505.00
135	Registered Nurse	748	$181,380.00
136	Registered Nurse	712	$181,060.00
137	Registered Nurse	708	$180,477.50
138	Registered Nurse	713	$177,200.00
139	Registered Nurse	700	$177,100.00
140	Registered Nurse	734	$176,237.50
141	Registered Nurse	705	$175,093.13
142	Registered Nurse	690	$174,625.00
143	Registered Nurse	692	$174,460.00
144	Registered Nurse	792	$174,430.00
145	Registered Nurse	641	$173,332.50
146	Registered Nurse	673	$173,225.63
147	Registered Nurse	679	$172,067.50
148	Registered Nurse	653	$171,407.50
149	Registered Nurse	810	$170,800.00
150	Registered Nurse	708	$170,312.53
151	Registered Nurse	818	$168,540.00
152	Registered Nurse	670	$167,825.00
153	Registered Nurse	671	$167,530.00
154	Registered Nurse	684	$166,825.00
155	Registered Nurse	680	$165,550.00
156	Registered Nurse	633	$165,550.00
157	Registered Nurse	659	$165,141.25
158	Registered Nurse	667	$165,093.13
159	Registered Nurse	685	$165,051.26
160	Registered Nurse	648	$164,055.63
161	Registered Nurse	720	$162,825.00
162	Registered Nurse	643	$162,533.80
163	Registered Nurse	744	$162,270.00
164	Registered Nurse	673	$161,280.64
165	Registered Nurse	706	$160,915.01
166	Registered Nurse	630	$160,600.00
167	Registered Nurse	622	$159,728.75
168	Registered Nurse	704	$158,973.76
169	Registered Nurse	740	$158,400.00
170	Registered Nurse	611	$154,330.00
171	Registered Nurse	615	$153,187.50
172	Registered Nurse	615	$153,187.50
173	Registered Nurse	600	$152,982.50
174	Registered Nurse	600	$152,900.00
175	Registered Nurse	596	$151,585.00
176	Registered Nurse	610	$151,575.00
177	Registered Nurse	620	$151,300.00
178	Registered Nurse	603	$149,532.50

179	Registered Nurse	586	$149,462.50
180	Registered Nurse	611	$147,843.75
181	Registered Nurse	690	$147,650.00
182	Registered Nurse	587	$147,510.00
183	Registered Nurse	581	$146,465.00
184	Registered Nurse	690	$146,250.00
185	Registered Nurse	670	$145,350.00
186	Registered Nurse	670	$145,350.00
187	Registered Nurse	586	$144,815.00
188	Registered Nurse	581	$144,640.00
189	Registered Nurse	612	$143,620.00
190	Registered Nurse	590	$143,375.00
191	Registered Nurse	570	$143,000.00
192	Registered Nurse	556	$142,615.00
193	Registered Nurse	576	$142,062.50
194	Registered Nurse	630	$140,400.01
195	Registered Nurse	550	$139,700.00
196	Registered Nurse	541	$137,747.50
197	Registered Nurse	640	$137,550.00
198	Registered Nurse	533	$136,290.00
199	Registered Nurse	540	$135,750.00
200	Registered Nurse	517	$134,860.00
201	Registered Nurse	591	$134,525.64
202	Registered Nurse	570	$134,200.00
203	Registered Nurse	530	$134,200.00
204	Registered Nurse	547	$133,730.00
205	Registered Nurse	533	$133,705.00
206	Registered Nurse	660	$133,650.00
207	Registered Nurse	526	$132,880.00
208	Registered Nurse	530	$130,402.50
209	Registered Nurse	530	$130,332.50
210	Registered Nurse	528	$127,490.00
211	Registered Nurse	563	$126,433.16
212	Registered Nurse	590	$126,150.00
213	Registered Nurse	624	$126,060.00
214	Registered Nurse	480	$125,482.50
215	Registered Nurse	518	$124,715.00
216	Registered Nurse	501	$123,955.00
217	Registered Nurse	490	$123,200.00
218	Registered Nurse	495	$123,087.50
219	Registered Nurse	492	$122,120.00
220	Registered Nurse	492	$122,120.00
221	Registered Nurse	470	$119,900.00
222	Registered Nurse	520	$117,000.00
223	Registered Nurse	520	$117,000.00
224	Registered Nurse	560	$115,850.00
225	Registered Nurse	470	$115,025.00
226	Registered Nurse	460	$114,682.50
227	Registered Nurse	480	$114,317.50
228	Registered Nurse	501	$113,646.25
229	Registered Nurse	460	$113,300.00
230	Registered Nurse	457	$112,982.50
231	Registered Nurse	464	$112,710.00
232	Registered Nurse	451	$112,247.50
233	Registered Nurse	482	$111,688.75
234	Registered Nurse	440	$111,100.00
235	Registered Nurse	450	$110,925.00
236	Registered Nurse	558	$110,880.00
237	Registered Nurse	486	$110,770.00
238	Registered Nurse	430	$110,000.00
239	Registered Nurse	440	$109,725.00
240	Registered Nurse	443	$109,542.50

241	Registered Nurse	490	$109,200.00
242	Registered Nurse	440	$108,575.00
243	Registered Nurse	440	$108,575.00
244	Registered Nurse	440	$108,575.00
245	Registered Nurse	490	$108,225.00
246	Registered Nurse	431	$108,102.50
247	Registered Nurse	430	$107,800.00
248	Registered Nurse	437	$107,607.50
249	Registered Nurse	437	$107,607.50
250	Registered Nurse	437	$107,607.50
251	Registered Nurse	510	$107,525.00
252	Registered Nurse	500	$106,200.00
253	Registered Nurse	420	$105,600.00
254	Registered Nurse	420	$105,600.00
255	Registered Nurse	470	$105,300.00
256	Registered Nurse	423	$103,845.00
257	Registered Nurse	460	$102,375.00
258	Registered Nurse	410	$102,300.00
259	Registered Nurse	410	$102,300.00
260	Registered Nurse	430	$102,275.00
261	Registered Nurse	410	$102,125.00
262	Registered Nurse	420	$102,125.00
263	Registered Nurse	404	$101,480.00
264	Registered Nurse	420	$101,000.00
265	Registered Nurse	414	$99,813.75
266	Registered Nurse	410	$98,900.00
267	Registered Nurse	394	$98,040.00
268	Registered Nurse	403	$97,700.00
269	Registered Nurse	454	$96,970.64
270	Registered Nurse	380	$95,700.00
271	Registered Nurse	380	$95,700.00
272	Registered Nurse	371	$93,747.50
273	Registered Nurse	374	$93,610.00
274	Registered Nurse	398	$93,258.75
275	Registered Nurse	400	$92,975.00
276	Registered Nurse	370	$92,400.00
277	Registered Nurse	408	$92,040.00
278	Registered Nurse	372	$92,020.00
279	Registered Nurse	390	$91,800.00
280	Registered Nurse	363	$91,430.00
281	Registered Nurse	350	$91,300.00
282	Registered Nurse	370	$90,600.00
283	Registered Nurse	349	$90,220.00
284	Registered Nurse	360	$90,200.00
285	Registered Nurse	400	$89,700.01
286	Registered Nurse	365	$89,650.00
287	Registered Nurse	358	$89,493.75
288	Registered Nurse	388	$87,798.76
289	Registered Nurse	390	$87,750.01
290	Registered Nurse	392	$87,116.25
291	Registered Nurse	350	$86,900.00
292	Registered Nurse	360	$86,425.00
293	Registered Nurse	339	$86,212.50
294	Registered Nurse	440	$86,130.00
295	Registered Nurse	344	$85,715.00
296	Registered Nurse	351	$85,140.00
297	Registered Nurse	348	$85,105.00
298	Registered Nurse	355	$85,097.00
299	Registered Nurse	440	$84,975.00
300	Registered Nurse	377	$84,898.13
301	Registered Nurse	380	$84,825.00
302	Registered Nurse	380	$84,825.00

303	Registered Nurse	380	$84,825.00
304	Registered Nurse	377	$84,751.90
305	Registered Nurse	377	$84,751.89
306	Registered Nurse	377	$84,751.89
307	Registered Nurse	377	$84,678.77
308	Registered Nurse	377	$84,678.76
309	Registered Nurse	377	$84,678.76
310	Registered Nurse	377	$84,678.76
311	Registered Nurse	376	$84,605.63
312	Registered Nurse	375	$84,313.13
313	Registered Nurse	375	$84,313.13
314	Registered Nurse	380	$83,850.01
315	Registered Nurse	340	$83,850.00
316	Registered Nurse	338	$83,205.00
317	Registered Nurse	337	$82,882.50
318	Registered Nurse	367	$82,728.76
319	Registered Nurse	366	$82,655.63
320	Registered Nurse	366	$82,582.50
321	Registered Nurse	366	$82,509.40
322	Registered Nurse	370	$81,900.00
323	Registered Nurse	367	$81,802.53
324	Registered Nurse	330	$81,700.00
325	Registered Nurse	363	$81,631.88
326	Registered Nurse	368	$80,998.13
327	Registered Nurse	314	$80,840.00
328	Registered Nurse	316	$80,410.00
329	Registered Nurse	320	$80,300.00
330	Registered Nurse	350	$79,823.13
331	Registered Nurse	356	$79,657.52
332	Registered Nurse	322	$79,603.75
333	Registered Nurse	358	$79,121.26
334	Registered Nurse	354	$78,926.27
335	Registered Nurse	355	$78,765.01
336	Registered Nurse	320	$78,475.00
337	Registered Nurse	349	$78,414.39
338	Registered Nurse	345	$78,390.01
339	Registered Nurse	310	$78,100.00
340	Registered Nurse	350	$78,000.00
341	Registered Nurse	410	$77,550.00
342	Registered Nurse	334	$76,905.00
343	Registered Nurse	370	$76,750.00
344	Registered Nurse	370	$76,750.00
345	Registered Nurse	370	$76,750.00
346	Registered Nurse	402	$76,395.00
347	Registered Nurse	340	$76,050.00
348	Registered Nurse	339	$75,572.50
349	Registered Nurse	344	$75,099.39
350	Registered Nurse	304	$75,027.50
351	Registered Nurse	294	$73,315.00
352	Registered Nurse	332	$73,045.00
353	Registered Nurse	300	$72,600.00
354	Registered Nurse	360	$72,525.00
355	Registered Nurse	294	$72,370.00
356	Registered Nurse	290	$72,025.00
357	Registered Nurse	290	$72,025.00
358	Registered Nurse	320	$71,175.00
359	Registered Nurse	287	$71,057.50
360	Registered Nurse	287	$71,057.50
361	Registered Nurse	287	$71,057.50
362	Registered Nurse	286	$70,573.75
363	Registered Nurse	286	$70,358.75
364	Registered Nurse	350	$67,650.00

365	Registered Nurse	352	$67,155.00
366	Registered Nurse	303	$66,860.64
367	Registered Nurse	270	$66,650.00
368	Registered Nurse	324	$66,000.00
369	Registered Nurse	271	$65,736.25
370	Registered Nurse	270	$65,240.00
371	Registered Nurse	267	$64,930.00
372	Registered Nurse	260	$64,900.00
373	Registered Nurse	292	$64,861.88
374	Registered Nurse	261	$64,847.50
375	Registered Nurse	264	$64,680.00
376	Registered Nurse	273	$64,625.00
377	Registered Nurse	239	$64,162.50
378	Registered Nurse	312	$64,020.00
379	Registered Nurse	250	$63,800.00
380	Registered Nurse	260	$63,800.00
381	Registered Nurse	252	$63,242.50
382	Registered Nurse	255	$62,700.00
383	Registered Nurse	284	$61,940.00
384	Registered Nurse	272	$61,863.76
385	Registered Nurse	250	$61,600.00
386	Registered Nurse	250	$60,200.00
387	Registered Nurse	243	$59,950.00
388	Registered Nurse	291	$59,565.00
389	Registered Nurse	240	$59,400.00
390	Registered Nurse	240	$59,400.00
391	Registered Nurse	240	$59,400.00
392	Registered Nurse	240	$59,400.00
393	Registered Nurse	240	$59,125.00
394	Registered Nurse	240	$59,125.00
395	Registered Nurse	265	$58,987.51
396	Registered Nurse	228	$57,722.50
397	Registered Nurse	230	$57,200.00
398	Registered Nurse	272	$56,820.00
399	Registered Nurse	246	$56,038.15
400	Registered Nurse	246	$55,532.50
401	Registered Nurse	270	$54,900.00
402	Registered Nurse	230	$54,550.00
403	Registered Nurse	218	$53,895.00
404	Registered Nurse	213	$53,405.00
405	Registered Nurse	271	$53,397.50
406	Registered Nurse	259	$52,865.00
407	Registered Nurse	236	$52,308.76
408	Registered Nurse	252	$51,480.00
409	Registered Nurse	212	$51,438.75
410	Registered Nurse	210	$50,525.00
411	Registered Nurse	193	$50,325.00
412	Registered Nurse	220	$49,725.00
413	Registered Nurse	230	$49,725.00
414	Registered Nurse	188	$48,922.50
415	Registered Nurse	191	$48,812.50
416	Registered Nurse	191	$48,812.50
417	Registered Nurse	240	$48,510.00
418	Registered Nurse	190	$48,482.50
419	Registered Nurse	210	$46,800.00
420	Registered Nurse	182	$45,760.00
421	Registered Nurse	212	$45,220.00
422	Registered Nurse	201	$44,986.25
423	Registered Nurse	176	$44,797.50
424	Registered Nurse	210	$44,650.00
425	Registered Nurse	210	$44,650.00
426	Registered Nurse	202	$44,313.76

427	Registered Nurse	174	$44,302.50
428	Registered Nurse	184	$44,290.00
429	Registered Nurse	181	$44,165.00
430	Registered Nurse	183	$43,967.50
431	Registered Nurse	178	$43,145.00
432	Registered Nurse	180	$43,000.00
433	Registered Nurse	220	$42,900.00
434	Registered Nurse	170	$42,900.00
435	Registered Nurse	200	$42,750.00
436	Registered Nurse	175	$42,301.25
437	Registered Nurse	190	$41,925.00
438	Registered Nurse	190	$41,925.00
439	Registered Nurse	167	$41,882.50
440	Registered Nurse	188	$41,266.89
441	Registered Nurse	156	$40,860.00
442	Registered Nurse	164	$40,755.00
443	Registered Nurse	164	$40,755.00
444	Registered Nurse	164	$40,755.00
445	Registered Nurse	160	$40,700.00
446	Registered Nurse	160	$39,600.00
447	Registered Nurse	170	$38,800.00
448	Registered Nurse	162	$38,345.00
449	Registered Nurse	146	$38,060.00
450	Registered Nurse	156	$37,840.00
451	Registered Nurse	160	$37,625.00
452	Registered Nurse	151	$37,565.00
453	Registered Nurse	150	$37,400.00
454	Registered Nurse	150	$36,550.00
455	Registered Nurse	150	$36,300.00
456	Registered Nurse	140	$35,282.50
457	Registered Nurse	140	$35,200.00
458	Registered Nurse	140	$35,200.00
459	Registered Nurse	168	$34,980.00
460	Registered Nurse	168	$34,980.00
461	Registered Nurse	168	$34,980.00
462	Registered Nurse	140	$34,750.00
463	Registered Nurse	140	$34,400.00
464	Registered Nurse	180	$34,000.00
465	Registered Nurse	140	$33,325.00
466	Registered Nurse	140	$33,325.00
467	Registered Nurse	180	$33,000.00
468	Registered Nurse	132	$32,560.00
469	Registered Nurse	130	$32,250.00
470	Registered Nurse	146	$31,882.50
471	Registered Nurse	133	$31,712.50
472	Registered Nurse	130	$31,600.00
473	Registered Nurse	130	$31,525.00
474	Registered Nurse	130	$31,175.00
475	Registered Nurse	142	$30,810.00
476	Registered Nurse	160	$30,525.00
477	Registered Nurse	160	$30,525.00
478	Registered Nurse	140	$30,225.00
479	Registered Nurse	140	$30,225.00
480	Registered Nurse	118	$30,222.50
481	Registered Nurse	130	$30,100.00
482	Registered Nurse	130	$30,100.00
483	Registered Nurse	130	$30,100.00
484	Registered Nurse	130	$30,100.00
485	Registered Nurse	130	$30,100.00
486	Registered Nurse	130	$30,100.00
487	Registered Nurse	120	$29,700.00
488	Registered Nurse	150	$29,700.00

489	Registered Nurse	150	$29,700.00
490	Registered Nurse	141	$29,469.38
491	Registered Nurse	118	$29,455.00
492	Registered Nurse	120	$29,025.00
493	Registered Nurse	120	$29,025.00
494	Registered Nurse	120	$29,025.00
495	Registered Nurse	120	$29,025.00
496	Registered Nurse	120	$29,025.00
497	Registered Nurse	120	$29,025.00
498	Registered Nurse	130	$29,025.00
499	Registered Nurse	120	$29,025.00
500	Registered Nurse	120	$28,800.00
501	Registered Nurse	120	$28,600.00
502	Registered Nurse	127	$28,380.00
503	Registered Nurse	150	$28,050.00
504	Registered Nurse	110	$27,500.00
505	Registered Nurse	130	$27,300.00
506	Registered Nurse	120	$27,275.00
507	Registered Nurse	110	$26,875.00
508	Registered Nurse	110	$25,800.00
509	Registered Nurse	100	$24,725.00
510	Registered Nurse	100	$24,200.00
511	Registered Nurse	100	$24,200.00
512	Registered Nurse	100	$24,200.00
513	Registered Nurse	97	$24,200.00
514	Registered Nurse	105	$24,025.00
515	Registered Nurse	130	$23,925.00
516	Registered Nurse	130	$23,925.00
517	Registered Nurse	130	$23,925.00
518	Registered Nurse	130	$23,925.00
519	Registered Nurse	103	$23,721.88
520	Registered Nurse	100	$23,650.00
521	Registered Nurse	100	$23,650.00
522	Registered Nurse	100	$23,650.00
523	Registered Nurse	100	$23,650.00
524	Registered Nurse	100	$23,650.00
525	Registered Nurse	100	$23,650.00
526	Registered Nurse	100	$23,650.00
527	Registered Nurse	100	$23,650.00
528	Registered Nurse	100	$23,400.00
529	Registered Nurse	102	$23,295.00
530	Registered Nurse	95	$23,210.00
531	Registered Nurse	120	$23,100.00
532	Registered Nurse	120	$23,100.00
533	Registered Nurse	94	$22,852.50
534	Registered Nurse	97	$22,601.88
535	Registered Nurse	100	$22,575.00
536	Registered Nurse	100	$22,575.00
537	Registered Nurse	109	$22,563.75
538	Registered Nurse	92	$22,440.00
539	Registered Nurse	108	$22,440.00
540	Registered Nurse	108	$22,440.00
541	Registered Nurse	90	$22,000.00
542	Registered Nurse	90	$21,500.00
543	Registered Nurse	90	$21,500.00
544	Registered Nurse	90	$21,500.00
545	Registered Nurse	90	$21,500.00
546	Registered Nurse	90	$21,500.00
547	Registered Nurse	90	$21,500.00
548	Registered Nurse	90	$21,500.00
549	Registered Nurse	90	$21,500.00
550	Registered Nurse	90	$21,500.00

551	Registered Nurse	90	$21,500.00
552	Registered Nurse	100	$21,450.00
553	Registered Nurse	100	$21,450.00
554	Registered Nurse	100	$21,450.00
555	Registered Nurse	120	$21,450.00
556	Registered Nurse	110	$20,625.00
557	Registered Nurse	90	$20,425.00
558	Registered Nurse	90	$20,425.00
559	Registered Nurse	90	$20,425.00
560	Registered Nurse	90	$20,425.00
561	Registered Nurse	90	$20,425.00
562	Registered Nurse	90	$20,425.00
563	Registered Nurse	90	$20,425.00
564	Registered Nurse	90	$20,425.00
565	Registered Nurse	90	$20,425.00
566	Registered Nurse	90	$20,425.00
567	Registered Nurse	90	$20,425.00
568	Registered Nurse	82	$20,295.00
569	Registered Nurse	89	$19,941.25
570	Registered Nurse	80	$19,800.00
571	Registered Nurse	90	$19,425.00
572	Registered Nurse	90	$19,350.00
573	Registered Nurse	80	$19,350.00
574	Registered Nurse	90	$19,350.00
575	Registered Nurse	90	$19,350.00
576	Registered Nurse	90	$19,350.00
577	Registered Nurse	80	$19,350.00
578	Registered Nurse	80	$19,350.00
579	Registered Nurse	90	$19,330.00
580	Registered Nurse	84	$18,450.00
581	Registered Nurse	80	$18,275.00
582	Registered Nurse	80	$18,275.00
583	Registered Nurse	80	$18,275.00
584	Registered Nurse	80	$18,275.00
585	Registered Nurse	80	$18,275.00
586	Registered Nurse	80	$18,275.00
587	Registered Nurse	86	$17,985.00
588	Registered Nurse	82	$17,845.00
589	Registered Nurse	74	$17,575.00
590	Registered Nurse	70	$17,200.00
591	Registered Nurse	70	$17,200.00
592	Registered Nurse	70	$17,200.00
593	Registered Nurse	70	$17,200.00
594	Registered Nurse	70	$17,200.00
595	Registered Nurse	70	$17,200.00
596	Registered Nurse	80	$17,200.00
597	Registered Nurse	65	$16,885.00
598	Registered Nurse	70	$16,500.00
599	Registered Nurse	80	$16,150.00
600	Registered Nurse	70	$16,125.00
601	Registered Nurse	70	$16,125.00
602	Registered Nurse	70	$16,125.00
603	Registered Nurse	70	$16,125.00
604	Registered Nurse	70	$16,125.00
605	Registered Nurse	70	$16,125.00
606	Registered Nurse	56	$15,840.00
607	Registered Nurse	70	$15,700.00
608	Registered Nurse	64	$15,620.00
609	Registered Nurse	70	$15,200.00
610	Registered Nurse	70	$15,050.00
611	Registered Nurse	70	$15,050.00
612	Registered Nurse	70	$15,050.00

613	Registered Nurse	70	$15,050.00
614	Registered Nurse	80	$14,850.00
615	Registered Nurse	80	$14,850.00
616	Registered Nurse	71	$14,820.00
617	Registered Nurse	60	$14,300.00
618	Registered Nurse	60	$13,975.00
619	Registered Nurse	60	$13,975.00
620	Registered Nurse	60	$13,975.00
621	Registered Nurse	60	$13,975.00
622	Registered Nurse	60	$13,975.00
623	Registered Nurse	60	$13,975.00
624	Registered Nurse	60	$13,975.00
625	Registered Nurse	60	$13,975.00
626	Registered Nurse	60	$13,975.00
627	Registered Nurse	60	$13,975.00
628	Registered Nurse	60	$13,975.00
629	Registered Nurse	60	$13,975.00
630	Registered Nurse	72	$13,727.50
631	Registered Nurse	60	$13,650.00
632	Registered Nurse	60	$12,900.00
633	Registered Nurse	60	$12,900.00
634	Registered Nurse	60	$12,900.00
635	Registered Nurse	60	$12,900.00
636	Registered Nurse	60	$12,900.00
637	Registered Nurse	60	$12,900.00
638	Registered Nurse	60	$12,900.00
639	Registered Nurse	60	$12,900.00
640	Registered Nurse	60	$12,900.00
641	Registered Nurse	60	$12,900.00
642	Registered Nurse	60	$12,675.00
643	Registered Nurse	60	$12,350.00
644	Registered Nurse	50	$11,825.00
645	Registered Nurse	50	$11,825.00
646	Registered Nurse	50	$11,825.00
647	Registered Nurse	50	$11,825.00
648	Registered Nurse	50	$11,825.00
649	Registered Nurse	50	$11,825.00
650	Registered Nurse	50	$11,825.00
651	Registered Nurse	50	$11,825.00
652	Registered Nurse	60	$11,700.00
653	Registered Nurse	50	$10,750.00
654	Registered Nurse	50	$10,750.00
655	Registered Nurse	50	$10,750.00
656	Registered Nurse	50	$10,750.00
657	Registered Nurse	50	$10,750.00
658	Registered Nurse	50	$10,750.00
659	Registered Nurse	50	$10,750.00
660	Registered Nurse	50	$10,750.00
661	Registered Nurse	50	$10,750.00
662	Registered Nurse	50	$10,750.00
663	Registered Nurse	50	$10,750.00
664	Registered Nurse	50	$10,750.00
665	Registered Nurse	50	$10,725.00
666	Registered Nurse	50	$10,500.00
667	Registered Nurse	50	$10,000.00
668	Registered Nurse	40	$9,675.00
669	Registered Nurse	48	$9,500.00
670	Registered Nurse	50	$9,075.00
671	Registered Nurse	40	$8,800.00
672	Registered Nurse	40	$8,600.00
673	Registered Nurse	40	$8,600.00
674	Registered Nurse	40	$8,600.00

675	Registered Nurse	40	$8,600.00
676	Registered Nurse	40	$8,600.00
677	Registered Nurse	40	$8,600.00
678	Registered Nurse	40	$8,600.00
679	Registered Nurse	40	$8,600.00
680	Registered Nurse	40	$8,600.00
681	Registered Nurse	40	$8,600.00
682	Registered Nurse	40	$8,600.00
683	Registered Nurse	40	$8,600.00
684	Registered Nurse	40	$8,600.00
685	Registered Nurse	36	$7,920.00
686	Registered Nurse	36	$7,920.00
687	Registered Nurse	36	$7,920.00
688	Registered Nurse	36	$7,920.00
689	Registered Nurse	36	$7,920.00
690	Registered Nurse	40	$7,600.00
691	Registered Nurse	40	$7,600.00
692	Registered Nurse	40	$7,600.00
693	Registered Nurse	40	$7,600.00
694	Registered Nurse	40	$7,600.00
695	Registered Nurse	40	$7,600.00
696	Registered Nurse	40	$7,600.00
697	Registered Nurse	30	$6,600.00
698	Registered Nurse	30	$6,450.00
699	Registered Nurse	30	$6,450.00
700	Registered Nurse	30	$6,450.00
701	Registered Nurse	30	$6,450.00
702	Registered Nurse	30	$6,450.00
703	Registered Nurse	30	$6,450.00
704	Registered Nurse	30	$5,700.00
705	Registered Nurse	20	$4,300.00
706	Registered Nurse	20	$4,300.00
707	Registered Nurse	20	$4,300.00
708	Registered Nurse	20	$4,300.00
709	Registered Nurse	20	$4,300.00
710	Registered Nurse	20	$4,300.00
711	Registered Nurse	20	$4,300.00
712	Registered Nurse	20	$3,300.00
713	Registered Nurse	13	$2,741.25
714	Registered Nurse	12	$2,580.00
715	Registered Nurse	10	$2,150.00
716	Registered Nurse	10	$2,150.00
717	Registered Nurse	10	$2,150.00
718	Registered Nurse	10	$2,150.00
719	Registered Nurse	10	$1,650.00
	SPECIALITY NURSE (INFECTIOUS DISEASE CONTROL NURSE, ICU RN, MEDICAL SURGICAL RN, MEDICAL/SURGICAL/TELE RN, EMERGENCY ROOM RN) (58)	**26,923**	**$6,375,363.32**
1	Specialty Nurse	2,063	$509,822.50
2	Specialty Nurse	1,689	$418,913.75
3	Specialty Nurse	1,697	$412,538.75
4	Specialty Nurse	1,646	$410,505.00
5	Specialty Nurse	1,494	$386,090.00
6	Specialty Nurse	1,464	$363,721.25
7	Specialty Nurse	1,462	$349,188.75
8	Specialty Nurse	1,363	$345,295.00
9	Specialty Nurse	1,234	$304,210.64
10	Specialty Nurse	890	$204,035.00
11	Specialty Nurse	682	$166,660.00
12	Specialty Nurse	650	$163,700.00
13	Specialty Nurse	699	$158,252.50

14	Specialty Nurse	484	$121,690.00
15	Specialty Nurse	508	$119,475.00
16	Specialty Nurse	526	$118,303.75
17	Specialty Nurse	460	$114,950.00
18	Specialty Nurse	454	$113,090.00
19	Specialty Nurse	546	$112,445.00
20	Specialty Nurse	431	$110,281.25
21	Specialty Nurse	452	$97,610.00
22	Specialty Nurse	449	$95,817.50
23	Specialty Nurse	444	$95,030.00
24	Specialty Nurse	295	$73,637.50
25	Specialty Nurse	308	$65,360.00
26	Specialty Nurse	300	$60,200.00
27	Specialty Nurse	290	$58,145.00
28	Specialty Nurse	284	$56,115.00
29	Specialty Nurse	260	$55,900.00
30	Specialty Nurse	256	$51,760.18
31	Specialty Nurse	260	$51,600.00
32	Specialty Nurse	192	$47,515.00
33	Specialty Nurse	210	$43,215.00
34	Specialty Nurse	156	$38,915.00
35	Specialty Nurse	150	$36,550.00
36	Specialty Nurse	190	$35,475.00
37	Specialty Nurse	130	$33,325.00
38	Specialty Nurse	128	$32,680.00
39	Specialty Nurse	126	$32,035.00
40	Specialty Nurse	122	$30,745.00
41	Specialty Nurse	120	$30,100.00
42	Specialty Nurse	120	$29,025.00
43	Specialty Nurse	116	$28,810.00
44	Specialty Nurse	156	$27,520.00
45	Specialty Nurse	110	$26,875.00
46	Specialty Nurse	108	$26,230.00
47	Specialty Nurse	160	$23,650.00
48	Specialty Nurse	80	$21,500.00
49	Specialty Nurse	70	$17,200.00
50	Specialty Nurse	80	$8,600.00
51	Specialty Nurse	80	$8,600.00
52	Specialty Nurse	80	$8,600.00
53	Specialty Nurse	80	$8,600.00
54	Specialty Nurse	80	$8,600.00
55	Specialty Nurse	10	$3,225.00
56	Specialty Nurse	10	$1,470.00
57	Specialty Nurse	10	$980.00
58	Specialty Nurse	10	$980.00
	SAFETY OFFICER (136)	**210,436**	**$34,271,714.70**
1	Safety Officer	3,795	$654,687.80
2	Safety Officer	3,509	$596,973.10
3	Safety Officer	3,123	$526,314.60
4	Safety Officer	3,004	$491,913.00
5	Safety Officer	2,920	$474,285.00
6	Safety Officer	2,865	$468,712.50
7	Safety Officer	2,854	$466,777.18
8	Safety Officer	2,844	$463,509.35
9	Safety Officer	2,826	$454,502.00
10	Safety Officer	2,834	$454,274.00
11	Safety Officer	2,627	$430,130.00
12	Safety Officer	2,614	$426,478.40
13	Safety Officer	2,576	$418,058.10
14	Safety Officer	2,555	$417,920.00
15	Safety Officer	2,517	$417,196.00
16	Safety Officer	2,544	$416,500.50

17	Safety Officer	2,529	$412,611.10
18	Safety Officer	2,533	$411,729.30
19	Safety Officer	2,512	$408,742.15
20	Safety Officer	2,479	$401,175.70
21	Safety Officer	2,477	$399,239.58
22	Safety Officer	2,434	$394,975.30
23	Safety Officer	2,389	$388,199.10
24	Safety Officer	2,322	$376,853.50
25	Safety Officer	2,349	$375,773.70
26	Safety Officer	2,307	$374,505.30
27	Safety Officer	2,287	$372,046.25
28	Safety Officer	2,270	$368,675.00
29	Safety Officer	2,281	$365,877.50
30	Safety Officer	2,243	$365,269.10
31	Safety Officer	2,239	$363,937.00
32	Safety Officer	2,123	$361,189.20
33	Safety Officer	2,197	$354,741.10
34	Safety Officer	2,193	$347,095.00
35	Safety Officer	2,109	$343,708.15
36	Safety Officer	2,093	$343,511.10
37	Safety Officer	2,093	$340,379.50
38	Safety Officer	2,019	$330,434.70
39	Safety Officer	2,016	$325,722.60
40	Safety Officer	1,957	$320,695.60
41	Safety Officer	1,988	$319,556.70
42	Safety Officer	1,938	$316,623.70
43	Safety Officer	1,939	$312,555.40
44	Safety Officer	1,929	$311,711.40
45	Safety Officer	1,921	$311,576.40
46	Safety Officer	1,887	$306,657.80
47	Safety Officer	1,854	$303,120.70
48	Safety Officer	1,878	$301,251.10
49	Safety Officer	1,796	$300,773.40
50	Safety Officer	1,804	$294,892.50
51	Safety Officer	1,800	$294,002.10
52	Safety Officer	1,809	$293,108.90
53	Safety Officer	1,793	$292,425.00
54	Safety Officer	1,786	$290,965.50
55	Safety Officer	1,775	$288,031.50
56	Safety Officer	1,749	$283,400.90
57	Safety Officer	1,758	$283,027.50
58	Safety Officer	1,717	$278,699.40
59	Safety Officer	1,714	$276,585.40
60	Safety Officer	1,660	$270,273.50
61	Safety Officer	1,652	$268,712.50
62	Safety Officer	1,647	$266,227.50
63	Safety Officer	1,643	$263,802.70
64	Safety Officer	1,611	$262,657.50
65	Safety Officer	1,659	$262,073.70
66	Safety Officer	1,590	$257,600.00
67	Safety Officer	1,594	$254,183.70
68	Safety Officer	1,563	$252,396.20
69	Safety Officer	1,537	$250,226.50
70	Safety Officer	1,531	$249,433.10
71	Safety Officer	1,507	$246,386.70
72	Safety Officer	1,517	$244,037.50
73	Safety Officer	1,480	$242,316.60
74	Safety Officer	1,490	$240,695.00
75	Safety Officer	1,485	$240,345.00
76	Safety Officer	1,431	$236,378.10
77	Safety Officer	1,423	$232,292.60
78	Safety Officer	1,208	$210,372.50

79	Safety Officer	1,274	$208,713.10
80	Safety Officer	1,280	$205,100.00
81	Safety Officer	1,260	$202,500.00
82	Safety Officer	1,266	$200,928.00
83	Safety Officer	1,203	$196,682.50
84	Safety Officer	1,236	$195,350.00
85	Safety Officer	1,236	$194,897.50
86	Safety Officer	1,195	$194,845.00
87	Safety Officer	1,194	$194,635.00
88	Safety Officer	1,191	$194,110.00
89	Safety Officer	1,186	$193,007.50
90	Safety Officer	1,163	$190,796.20
91	Safety Officer	1,171	$187,885.00
92	Safety Officer	1,148	$187,775.00
93	Safety Officer	1,150	$186,828.60
94	Safety Officer	1,141	$186,305.00
95	Safety Officer	1,138	$185,780.00
96	Safety Officer	1,137	$185,570.00
97	Safety Officer	1,115	$182,211.25
98	Safety Officer	1,128	$180,827.50
99	Safety Officer	1,115	$175,227.50
100	Safety Officer	1,082	$174,855.00
101	Safety Officer	1,088	$173,127.50
102	Safety Officer	1,033	$169,277.50
103	Safety Officer	1,050	$167,947.50
104	Safety Officer	1,025	$164,745.00
105	Safety Officer	976	$158,025.00
106	Safety Officer	885	$157,182.90
107	Safety Officer	974	$156,940.00
108	Safety Officer	912	$146,020.00
109	Safety Officer	878	$142,975.00
110	Safety Officer	872	$142,415.00
111	Safety Officer	898	$142,285.50
112	Safety Officer	815	$133,245.00
113	Safety Officer	825	$131,250.00
114	Safety Officer	787	$127,457.40
115	Safety Officer	671	$108,710.00
116	Safety Officer	665	$108,202.50
117	Safety Officer	626	$101,840.00
118	Safety Officer	620	$99,325.00
119	Safety Officer	581	$98,640.00
120	Safety Officer	600	$97,300.00
121	Safety Officer	475	$77,245.00
122	Safety Officer	470	$76,300.00
123	Safety Officer	330	$52,650.00
124	Safety Officer	292	$48,330.00
125	Safety Officer	290	$48,300.00
126	Safety Officer	302	$46,980.00
127	Safety Officer	260	$41,850.00
128	Safety Officer	189	$29,547.50
129	Safety Officer	172	$27,667.50
130	Safety Officer	150	$24,300.00
131	Safety Officer	119	$18,690.00
132	Safety Officer	40	$6,075.00
133	Safety Officer	21	$2,940.00
134	Safety Officer	10	$2,025.00
135	Safety Officer	10	$1,400.00
136	Safety Officer	7	$980.00
	SAFETY OFFICER-MEDICAL TECHNOLOGY (3)	**181**	**$29,557.50**
1	Safety Officer Medical Technology	61	$9,957.50
2	Safety Officer Medical Technology	60	$9,800.00
3	Safety Officer Medical Technology	60	$9,800.00

	ADMINISTRATIVE ASSISTANT (1)	**10**	**$600.00**
1	Administrative Assistant	10	$600.00
	UNIT COORDINATOR (29)	**16,331**	**$2,246,400.00**
1	Unit Coordinator	1,908	$249,892.50
2	Unit Coordinator	1,540	$204,717.50
3	Unit Coordinator	1,489	$197,437.50
4	Unit Coordinator	1,463	$195,195.00
5	Unit Coordinator	1,375	$193,033.75
6	Unit Coordinator	1,058	$155,187.50
7	Unit Coordinator	1,017	$149,630.00
8	Unit Coordinator	1,062	$139,620.00
9	Unit Coordinator	960	$136,695.00
10	Unit Coordinator	1,019	$135,070.00
11	Unit Coordinator	705	$106,421.25
12	Unit Coordinator	743	$96,525.00
13	Unit Coordinator	583	$87,587.50
14	Unit Coordinator	172	$25,642.50
15	Unit Coordinator	170	$25,398.75
16	Unit Coordinator	170	$25,398.75
17	Unit Coordinator	164	$24,131.25
18	Unit Coordinator	161	$23,595.00
19	Unit Coordinator	137	$17,810.00
20	Unit Coordinator	118	$15,778.75
21	Unit Coordinator	37	$4,777.50
22	Unit Coordinator	36	$4,712.50
23	Unit Coordinator	36	$4,680.00
24	Unit Coordinator	36	$4,680.00
25	Unit Coordinator	36	$4,680.00
26	Unit Coordinator	36	$4,647.50
27	Unit Coordinator	36	$4,615.00
28	Unit Coordinator	35	$4,582.50
29	Unit Coordinator	33	$4,257.50
	Grand Total	**1,397,267**	**$220,341,568.81**

Note: Numbers may not total due to rounding.

Source: OAG Prepared from IEMA-OHS data.

Appendix F
Favorite Healthcare Staffing Detailed Billings
Cases from IEMA-OHS Invoice Testing Sample

Invoice	Date	Hours	Rate	Billing	Description
			Case #1		
1338917A	12/27/21	10.00	$220.00	$2,200.00	Standby: No work yet paid
1338917A	12/28/21	10.00	$220.00	$2,200.00	Standby: No work yet paid
1338947	12/29/21	12.00	$220.00	$2,640.00	Worked
1338947	12/30/21	8.00	$220.00	$1,760.00	Worked
1338947	12/30/21	4.00	$330.00	$1,320.00	Overtime after 20 hours worked
1338947	12/31/21	12.00	$330.00	$3,960.00	Overtime after 24 hours worked
1340714	01/01/22	12.50	$330.00	$4,125.00	Worked
1340714	01/02/22	12.50	$220.00	$2,750.00	Worked
1340714	01/03/22	12.00	$220.00	$2,640.00	Worked
1340714	01/05/22	12.00	$220.00	$2,640.00	Worked
1340714	01/06/22	3.50	$220.00	$770.00	Worked
1340714	01/06/22	8.50	$330.00	$2,805.00	Worked
1346192B	01/08/22	3.75	$220.00	$825.00	Worked
1346192B	01/08/22	8.25	$330.00	$2,722.50	Overtime after 3.75 hours worked
1344361B	01/13/22	12.00	$220.00	$2,640.00	Worked
1342515	01/10/22	12.00	$220.00	$2,640.00	Worked
1342515	01/14/22	12.25	$220.00	$2,695.00	Worked
1344361A	01/15/22	8.00	$220.00	$1,760.00	Standby: No work yet paid
1344334A	01/17/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1344334A	01/18/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1344334A	01/19/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1344334A	01/20/22	10.00	$220.00	$2,200.00	Worked
1344334A	01/21/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1346166A	01/22/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1346166A	01/24/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1346166A	01/25/22	12.00	$220.00	$2,640.00	Worked
1346166A	01/26/22	8.00	$220.00	$1,760.00	Worked
1346166A	01/26/22	4.00	$330.00	$1,320.00	Overtime after 20 hours worked
1346166A	01/27/22	12.00	$330.00	$3,960.00	Overtime after 24 hours worked
1346166A	01/28/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1348063A	01/29/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A	01/31/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A	02/01/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A	02/02/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A	02/03/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
Total Cost				**$84,672.50**	
			Case #2		
1312552	09/14/21	10.00	$190.00	$1,900.00	Worked
1312552	09/15/21	10.00	$190.00	$1,900.00	Worked
1312552	09/16/21	10.00	$190.00	$1,900.00	Worked
1312552	09/17/21	10.00	$190.00	$1,900.00	Worked
1314203A	09/18/21	10.00	$215.00	$2,150.00	Worked
1314203A	09/20/21	10.00	$215.00	$2,150.00	Worked
1314203A	09/21/21	10.00	$215.00	$2,150.00	Worked
1314203A	09/22/21	10.00	$215.00	$2,150.00	Worked
1314203A	09/23/21	10.00	$322.50	$3,225.00	Worked
1314203A	09/24/21	10.00	$322.50	$3,225.00	Worked
1315897	09/25/21	10.00	$215.00	$2,150.00	Worked
1317651B	10/01/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1319384A	10/11/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1319384A	10/12/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1319384A	10/13/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1319384A	10/14/21	10.00	$215.00	$2,150.00	Standby: No work yet paid

1319384A	10/15/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1321169A	10/16/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1321169A	10/18/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1321169A	10/19/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1321169A	10/20/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1321169A	10/21/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1321169A	10/22/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1322938A	10/23/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1322938A	10/25/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1322938A	10/26/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1322938A	10/27/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1322938A	10/28/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1322938A	10/29/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1324696A	10/30/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1324696A	11/01/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1324696A	11/02/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1324696A	11/03/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1324696A	11/04/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1324696A	11/05/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1326536	11/06/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1326536	11/08/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1326536	11/09/21	7.00	$215.00	$1,505.00	Worked
1326536	11/10/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1326536	11/11/21	3.00	$215.00	$645.00	Standby: No work yet paid
1326536	11/11/21	7.00	$322.50	$2,257.50	Standby: No work yet paid overtime
1326536	11/12/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1328343A	11/13/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1328343A	11/15/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1328343A	11/16/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1328343A	11/17/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1328343A	11/18/21	10.00	$322.50	$3,225.00	Overtime after 0 hours worked
1328343A	11/19/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1330104	11/20/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1330104	11/22/21	10.00	$215.00	$2,150.00	Worked
1330104	11/23/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1330104	11/24/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1330104	11/25/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1330104	11/26/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1331918A	11/27/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	11/29/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	11/30/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	12/01/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	12/02/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1331918A	12/03/21	10.00	$322.50	$3,225.00	Overtime after 0 hours worked
1333679A-R	12/04/21	10.00	$215.00	$2,150.00	Worked
1333679A-R	12/06/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A-R	12/07/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A-R	12/10/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1335525A	12/11/21	12.50	$215.00	$2,687.50	Worked
1335525A	12/13/21	10.00	$215.00	$2,150.00	Worked
1335525A	12/14/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1335525A	12/15/21	7.50	$215.00	$1,612.50	Standby: No work yet paid
1335525A	12/15/21	2.50	$322.50	$806.25	Standby: No work yet paid overtime
1335525A	12/16/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1335525A	12/17/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1337234A	12/18/21	10.00	$215.00	$2,150.00	Worked
1337234A	12/19/21	10.00	$215.00	$2,150.00	Worked
1337234A	12/20/21	10.00	$215.00	$2,150.00	Worked
1337234A	12/21/21	10.00	$215.00	$2,150.00	Worked
1337234A	12/22/21	10.00	$322.50	$3,225.00	Worked
1337234A	12/23/21	10.00	$322.50	$3,225.00	Worked
1338917A	12/26/21	10.00	$220.00	$2,200.00	Worked

1338917A	12/27/21	10.00	$220.00	$2,200.00	Worked
1338917A	12/28/21	10.00	$220.00	$2,200.00	Worked
1338917A	12/29/21	10.00	$220.00	$2,200.00	Standby: No work yet paid
1338917A	12/31/21	10.25	$220.00	$2,255.00	Worked
1340685A	01/01/22	10.00	$220.00	$2,200.00	Worked
1340685A	01/03/22	10.00	$220.00	$2,200.00	Worked
1340685A	01/04/22	10.00	$220.00	$2,200.00	Worked
1340685A	01/05/22	10.00	$220.00	$2,200.00	Worked
1340685A	01/06/22	10.00	$220.00	$2,200.00	Worked
1340685A	01/07/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1342489A2	01/08/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1342489A2	01/10/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1342489A2	01/11/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1342489A2	01/12/22	10.00	$220.00	$2,200.00	Worked
1342489A2	01/13/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1342489A2	01/14/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1344334A-R	01/15/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1344334A-R	01/16/22	10.00	$220.00	$2,200.00	Worked
1344334A-R	01/17/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1344334A-R	01/18/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1344334A-R	01/19/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1344334A-R	01/20/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1346166A	01/22/22	10.00	$220.00	$2,200.00	Worked
1346166A	01/24/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1346166A	01/26/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1346166A	01/27/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A	01/29/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A	01/31/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A	02/01/22	12.50	$220.00	$2,750.00	Worked
1348063A	02/02/22	7.50	$220.00	$1,650.00	Standby: No work yet paid
1348063A	02/02/22	2.50	$330.00	$825.00	Standby: No work yet paid overtime
1348063A	02/03/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1348063A	02/04/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1348063B	01/25/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1348063B	01/28/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1349932A	02/05/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1349932A	02/07/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1349932A	02/08/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1349932A	02/09/22	10.00	$220.00	$2,200.00	Worked
1349932A	02/09/22	0.50	$330.00	$165.00	Overtime after 10 hours worked
1349932A	02/10/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1349932A	02/11/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1351806A	02/12/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351806A	02/14/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351806A	02/15/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351806A	02/16/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351806A	02/17/22	10.00	$330.00	$3,300.00	Overtime after 0 hours worked
1351806A	02/18/22	10.50	$330.00	$3,465.00	Overtime after 10 hours worked
1353653A	02/19/22	10.00	$220.00	$2,200.00	Worked
1353653A	02/20/22	10.25	$220.00	$2,255.00	Worked
1353653A	02/22/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1353653A	02/23/22	9.75	$220.00	$2,145.00	Standby: No work yet paid
1353653A	02/23/22	0.25	$330.00	$82.50	Standby: No work yet paid overtime
1353653A	02/24/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1353653A	02/25/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1355506A	02/26/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A	02/28/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A	03/01/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A	03/02/22	10.00	$220.00	$2,200.00	Worked
1355506A	03/03/22	10.00	$330.00	$3,300.00	Overtime after 10 hours worked
1355506A	03/04/22	10.00	$330.00	$3,300.00	Overtime after 20 hours worked
1357328A-R	03/05/22	10.00	$220.00	$2,200.00	Standby: No work yet paid

1357328A-R	03/07/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A-R	03/08/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A-R	03/09/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A-R	03/10/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1357328A-R	03/11/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1359153-R	03/12/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1359153-R	03/14/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1359153-R	03/15/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1359153-R	03/16/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1359153-R	03/17/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1359153-R	03/18/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1360965A-R	03/19/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1360965A-R	03/21/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1360965A-R	03/22/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1360965A-R	03/23/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1360965A-R	03/24/22	10.00	$330.00	$3,300.00	Overtime after 0 hours worked
1360965A-R	03/25/22	10.25	$330.00	$3,382.50	Overtime after 10 hours worked
1362811A-R	03/26/22	10.25	$220.00	$2,255.00	Worked
1362811A-R	03/28/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1362811A-R	03/29/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1362811A-R	03/30/22	9.75	$220.00	$2,145.00	Standby: No work yet paid
1362811A-R	03/30/22	0.25	$330.00	$82.50	Standby: No work yet paid overtime
1362811A-R	03/31/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1362811A-R	04/01/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1364619	04/02/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
Total Cost				**$395,321.25**	
			Case #3		
1261095	01/25/21	11.50	$165.00	$1,897.50	Worked
1261095	01/26/21	8.00	$165.00	$1,320.00	Worked
1261095	01/26/21	3.50	$165.00	$577.50	Worked
1261095	01/27/21	8.00	$165.00	$1,320.00	Worked
1261095	01/27/21	3.50	$165.00	$577.50	Worked
1261095	01/28/21	5.50	$165.00	$907.50	Worked
1261095	01/28/21	2.50	$247.50	$618.75	Worked
1261095	01/28/21	3.50	$247.50	$866.25	Worked
1261095	01/29/21	8.00	$247.50	$1,980.00	Worked
1261095	01/29/21	3.50	$247.50	$866.25	Worked
1262390	01/30/21	8.00	$165.00	$1,320.00	Worked
1262390	01/30/21	3.50	$165.00	$577.50	Worked
1262390	02/01/21	11.50	$165.00	$1,897.50	Worked
1262390	02/02/21	11.50	$165.00	$1,897.50	Worked
1262390	02/03/21	5.50	$165.00	$907.50	Worked
1262390	02/03/21	6.00	$247.50	$1,485.00	Worked
1262390	02/04/21	11.50	$247.50	$2,846.25	Worked
1262390	02/05/21	11.50	$247.50	$2,846.25	Worked
1263685	02/06/21	12.00	$165.00	$1,980.00	Worked
1263685	02/08/21	11.50	$165.00	$1,897.50	Worked
1263685	02/09/21	11.50	$165.00	$1,897.50	Worked
1263685	02/10/21	5.00	$165.00	$825.00	Worked
1263685	02/10/21	6.50	$247.50	$1,608.75	Overtime after 39.5 hours worked
1263685	02/11/21	11.50	$247.50	$2,846.25	Worked
1263685	02/12/21	11.50	$247.50	$2,846.25	Worked
1265111	02/15/21	11.50	$247.50	$2,846.25	Worked
1265111	02/16/21	11.50	$165.00	$1,897.50	Worked
1265111	02/17/21	11.50	$165.00	$1,897.50	Worked
1265111	02/18/21	11.50	$165.00	$1,897.50	Worked
1265111	02/19/21	5.50	$165.00	$907.50	Worked
1265111	02/19/21	6.00	$247.50	$1,485.00	Worked
1266623	02/22/22	11.50	$165.00	$1,897.50	Worked
1266623	02/23/22	11.50	$165.00	$1,897.50	Worked
1266623	02/24/22	11.50	$165.00	$1,897.50	Worked
1266623	02/25/22	5.50	$165.00	$907.50	Worked

1266623	02/25/22	6.00	$247.50	$1,485.00	Worked
1266623	02/26/22	11.50	$247.50	$2,846.25	Worked
1268113	03/01/21	12.00	$165.00	$1,980.00	Worked
1268113	03/02/21	12.00	$165.00	$1,980.00	Worked
1268113	03/03/21	12.00	$165.00	$1,980.00	Worked
1268113	03/04/21	4.00	$165.00	$660.00	Worked
1268113	03/04/21	8.00	$247.50	$1,980.00	Worked
1268113	03/05/21	12.00	$247.50	$2,970.00	Worked
1269587	03/08/21	12.00	$165.00	$1,980.00	Worked
Total Cost				**$74,002.50**	
			Case #5		
1331918A	12/02/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	12/03/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A-R	12/04/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A-R	12/06/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A-R	12/07/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A-R	12/10/21	10.00	$215.00	$2,150.00	Worked
1335525A	12/11/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1335550	12/13/21	10.00	$215.00	$2,150.00	Worked
1335550	12/14/21	10.00	$215.00	$2,150.00	Worked
1335550	12/15/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1335550	12/16/21	10.00	$322.50	$3,225.00	Worked
1335550	12/17/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1337261	12/18/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1337261	12/20/21	10.25	$215.00	$2,203.75	Worked
1337261	12/21/21	10.00	$215.00	$2,150.00	Worked
1337261	12/22/21	9.75	$215.00	$2,096.25	Standby: No work yet paid
1337261	12/22/21	0.25	$322.50	$80.63	Standby: No work yet paid
1337261	12/23/21	10.00	$322.50	$3,225.00	Overtime after 20.25 hours worked
1337261	12/24/21	8.00	$322.50	$2,580.00	Standby: No work yet paid overtime
1337261	12/24/21	1.75	$322.50	$564.38	Standby: No work yet paid overtime
1338943	12/25/21	10.00	$292.50	$2,925.00	Worked
1338943	12/27/21	11.00	$195.00	$2,145.00	Worked
1338943	12/28/21	11.00	$195.00	$2,145.00	Worked
1338943	12/29/21	10.00	$195.00	$1,950.00	Standby: No work yet paid
1338943	12/30/21	8.00	$195.00	$1,560.00	Worked
1338943	12/30/21	2.00	$292.50	$585.00	Worked
1338943	12/31/21	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
1340711	01/01/22	10.00	$330.00	$3,300.00	Worked
1340711	01/03/22	10.25	$220.00	$2,255.00	Worked
1340711	01/04/22	10.00	$220.00	$2,200.00	Worked
1340711	01/05/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1340711	01/06/22	9.75	$220.00	$2,145.00	Worked
1340711	01/06/22	0.75	$330.00	$247.50	Worked
1340711	01/07/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1342513	01/08/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1342513	01/10/22	10.00	$220.00	$2,200.00	Worked
1342513	01/11/22	10.00	$220.00	$2,200.00	Worked
1342513	01/12/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1342513	01/13/22	10.50	$330.00	$3,465.00	Overtime after 20 hours worked
1342513	01/14/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1344359	01/15/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1344359	01/17/22	10.00	$330.00	$3,300.00	Worked
1344359	01/18/22	10.50	$220.00	$2,310.00	Worked
1344359	01/19/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1344359	01/20/22	9.50	$220.00	$2,090.00	Worked
1344359	01/20/22	1.00	$330.00	$330.00	Overtime after 30 hours worked
1344359	01/21/22	9.00	$330.00	$2,970.00	Standby: No work yet paid overtime
1346191	01/22/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1346191	01/24/22	10.50	$220.00	$2,310.00	Worked
1346191	01/25/22	10.50	$220.00	$2,310.00	Worked
1346191	01/26/22	9.00	$220.00	$1,980.00	Standby: No work yet paid

1346191	01/26/22	1.00	$330.00	$330.00	Stand-by: No work yet paid
1346191	01/27/22	10.50	$330.00	$3,465.00	Overtime after 21 hours worked
1346191	01/28/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1348089	01/29/22	10.00	$195.00	$1,950.00	Worked
1348089	01/31/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348089	02/01/22	10.00	$195.00	$1,950.00	Worked
1348089	02/02/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348089	02/03/22	10.00	$292.50	$2,925.00	Overtime after 20 hours worked
1348089	02/04/22	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
1349956	02/05/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1349956	02/07/22	10.50	$220.00	$2,310.00	Worked
1349956	02/08/22	10.00	$220.00	$2,200.00	Worked
1349956	02/09/22	9.50	$220.00	$2,090.00	Standby: No work yet paid
1349956	02/09/22	0.50	$330.00	$165.00	Standby: No work yet paid overtime
1349956	02/10/22	10.50	$330.00	$3,465.00	Overtime after 20.50 hours worked
1349956	02/11/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1351831	02/12/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351831	02/14/22	10.00	$220.00	$2,200.00	Worked
1351831	02/15/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351831	02/16/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351831	02/17/22	10.00	$330.00	$3,300.00	Overtime after 10 hours worked
1351831	02/18/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1353677	02/19/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1353677	02/21/22	10.00	$330.00	$3,300.00	Worked
1353677	02/22/22	10.50	$220.00	$2,310.00	Worked
1353677	02/23/22	10.00	$220.00	$2,200.00	Stand-by: No work yet paid
1353677	02/24/22	9.50	$220.00	$2,090.00	Worked
1353677	02/24/22	1.00	$330.00	$330.00	Overtime after 30 hours worked
1353677	02/25/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1355530-R	02/26/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1355530-R	02/28/22	10.50	$195.00	$2,047.50	Worked
1355530-R	03/01/22	10.75	$195.00	$2,096.25	Worked
1355530-R	03/02/22	8.75	$195.00	$1,706.25	Standby: No work yet paid
1355530-R	03/02/22	1.25	$292.50	$365.63	Standby: No work yet paid overtime
1355530-R	03/03/22	10.75	$292.50	$3,144.38	Overtime after 21.25 hours worked
1355530-R	03/04/22	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
1357350	03/05/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1357350	03/07/22	10.50	$195.00	$2,047.50	Worked
1357350	03/08/22	10.50	$195.00	$2,047.50	Worked
1357350	03/09/22	9.00	$195.00	$1,755.00	Standby: No work yet paid
1357350	03/09/22	1.00	$292.50	$292.50	Standby: No work yet paid overtime
1357350	03/10/22	10.00	$292.50	$2,925.00	Overtime after 21 hours worked
1357350	03/11/22	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
1359173	03/12/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1359173	03/14/22	10.00	$195.00	$1,950.00	Worked
1359173	03/15/22	10.00	$195.00	$1,950.00	Worked
1359173	03/16/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1359173	03/17/22	10.00	$292.50	$2,925.00	Overtime after 20 hours worked
1359173	03/18/22	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
1360984	03/19/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1360984	03/21/22	10.00	$195.00	$1,950.00	Worked
1360984	03/22/22	11.00	$195.00	$2,145.00	Worked
1360984	03/23/22	9.00	$195.00	$1,755.00	Standby: No work yet paid
1360984	03/23/22	1.00	$292.50	$292.50	Standby: No work yet paid
1360984	03/24/22	10.00	$292.50	$2,925.00	Overtime after 21 hours worked
1360984	03/25/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1362829	03/26/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1362829	03/28/22	10.00	$220.00	$2,200.00	Worked
1362829	03/29/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1362829	03/30/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1362829	03/31/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
Total Cost				**$248,122.50**	

Case #6					
1322938A	10/23/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1322956A-R	10/25/21	11.50	$215.00	$2,472.50	Worked
1322956A-R	10/26/21	10.00	$215.00	$2,150.00	Worked
1322956A-R	10/27/21	8.50	$215.00	$1,827.50	Worked
1322956A-R	10/27/21	3.50	$322.50	$1,128.75	Overtime after 30 hours worked
1322956A-R	10/28/21	12.00	$322.50	$3,870.00	Overtime after 33.5 hours worked
1322956A-R	10/29/21	12.00	$322.50	$3,870.00	Worked
1324712	11/01/21	12.00	$215.00	$2,580.00	Worked
1324712	11/02/21	12.00	$215.00	$2,580.00	Worked
1324712	11/03/21	12.00	$215.00	$2,580.00	Worked
1324712	11/04/21	4.00	$215.00	$860.00	Worked
1324712	11/04/21	8.00	$322.50	$2,580.00	Worked
1324712	11/05/21	12.00	$322.50	$3,870.00	Worked
1326552	11/08/21	12.00	$215.00	$2,580.00	Worked
1326552	11/09/21	12.00	$215.00	$2,580.00	Worked
1326552	11/10/21	12.00	$215.00	$2,580.00	Worked
1326552	11/11/21	12.00	$322.50	$3,870.00	Worked
1326552	11/12/21	4.00	$215.00	$860.00	Worked
1326552	11/12/21	8.00	$322.50	$2,580.00	Worked
1328356A	11/15/21	12.00	$215.00	$2,580.00	Worked
1328356A	11/16/21	12.00	$215.00	$2,580.00	Worked
1328356A	11/17/21	12.00	$215.00	$2,580.00	Worked
1328356A	11/18/21	4.00	$215.00	$860.00	Worked
1328356A	11/18/21	8.00	$322.50	$2,580.00	Worked
1328356A	11/19/21	12.00	$322.50	$3,870.00	Worked
1331931B	11/20/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1330117A-R	11/22/21	10.00	$215.00	$2,150.00	Worked
1330117A-R	11/23/21	10.00	$215.00	$2,150.00	Worked
1330117A-R	11/24/21	10.00	$215.00	$2,150.00	Worked
1330117A-R	11/25/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1330117A-R	11/26/21	10.00	$215.00	$2,150.00	Worked
1331931A	11/29/21	12.00	$215.00	$2,580.00	Worked
1331931A	11/30/21	12.00	$215.00	$2,580.00	Worked
1331931A	12/01/21	12.00	$215.00	$2,580.00	Worked
1331931A	12/02/21	4.00	$215.00	$860.00	Worked
1331931A	12/02/21	8.00	$322.50	$2,580.00	Worked
1331931A	12/03/21	12.00	$322.50	$3,870.00	Worked
1333692A	12/04/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333692A	12/06/21	12.00	$215.00	$2,580.00	Worked
1333692A	12/07/21	12.00	$215.00	$2,580.00	Worked
1333692A	12/08/21	6.00	$215.00	$1,290.00	Worked
1333692A	12/08/21	6.00	$322.50	$1,935.00	Overtime after 30 hours worked
1333692A	12/09/21	12.00	$322.50	$3,870.00	Overtime after 36 hours worked
1333692A	12/10/21	12.00	$322.50	$3,870.00	Worked
1335539A	12/13/21	12.00	$215.00	$2,580.00	Worked
1335539A	12/14/21	12.50	$215.00	$2,687.50	Worked
1335539A	12/15/21	12.00	$215.00	$2,580.00	Worked
1335539A	12/16/21	3.50	$215.00	$752.50	Worked
1335539A	12/16/21	8.50	$322.50	$2,741.25	Worked
1335539A	12/17/21	12.00	$322.50	$3,870.00	Worked
1337250	12/18/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1337250	12/20/21	12.50	$215.00	$2,687.50	Worked
1337250	12/21/21	12.00	$215.00	$2,580.00	Worked
1337250	12/22/21	5.50	$215.00	$1,182.50	Worked
1337250	12/22/21	7.00	$322.50	$2,257.50	Overtime after 30 hours worked
1337250	12/23/21	12.50	$322.50	$4,031.25	Overtime after 37 hours worked
1338932A	12/27/21	12.50	$195.00	$2,437.50	Worked
1338932A	12/28/21	12.50	$195.00	$2,437.50	Worked
1338932A	12/29/21	12.50	$195.00	$2,437.50	Worked
1338932A	12/30/21	2.50	$195.00	$487.50	Worked
1338932A	12/30/21	10.00	$292.50	$2,925.00	Worked

1338932A	12/31/21	12.50	$292.50	$3,656.25	Worked
1340700	01/01/22	12.50	$292.50	$3,656.25	Worked
1340700	01/03/22	12.50	$195.00	$2,437.50	Worked
1340700	01/04/22	12.50	$195.00	$2,437.50	Worked
1340700	01/05/22	12.25	$195.00	$2,388.75	Worked
1340700	01/06/22	2.75	$195.00	$536.25	Worked
1340700	01/06/22	9.75	$292.50	$2,851.88	Worked
1340700	01/07/22	12.50	$292.50	$3,656.25	Worked
1342503	01/10/22	12.50	$195.00	$2,437.50	Worked
1342503	01/11/22	12.75	$195.00	$2,486.25	Worked
1342503	01/12/22	12.50	$195.00	$2,437.50	Worked
1342503	01/13/22	2.25	$195.00	$438.75	Worked
1342503	01/13/22	10.25	$292.50	$2,998.13	Worked
1342503	01/14/22	12.75	$292.50	$3,729.38	Worked
1344348A	01/17/22	12.50	$330.00	$4,125.00	Worked
1344348A	01/18/22	12.50	$220.00	$2,750.00	Worked
1344348A	01/19/22	12.50	$220.00	$2,750.00	Worked
1344348A	01/20/22	12.50	$220.00	$2,750.00	Worked
1344348A	01/21/22	2.50	$220.00	$550.00	Worked
1344348A	01/21/22	10.25	$330.00	$3,382.50	Worked
1346180	01/24/22	12.50	$195.00	$2,437.50	Worked
1346180	01/25/22	12.50	$195.00	$2,437.50	Worked
1346180	01/26/22	12.50	$195.00	$2,437.50	Worked
1346180	01/27/22	2.50	$195.00	$487.50	Worked
1346180	01/27/22	10.00	$292.50	$2,925.00	Worked
1346180	01/28/22	12.50	$292.50	$3,656.25	Worked
1349946A	02/07/22	12.50	$220.00	$2,750.00	Worked
1349946A	02/08/22	12.75	$220.00	$2,805.00	Worked
1349946A	02/09/22	12.50	$220.00	$2,750.00	Worked
1349946A	02/10/22	2.25	$220.00	$495.00	Worked
1349946A	02/10/22	10.25	$330.00	$3,382.50	Worked
1349946A	02/11/22	12.75	$330.00	$4,207.50	Worked
20822.523	12/27/21	12.50	$220.00	$2,750.00	Worked
20822.523	12/28/21	12.50	$220.00	$2,750.00	Worked
20822.523	12/29/21	12.50	$220.00	$2,750.00	Worked
20822.523	12/30/21	2.50	$220.00	$550.00	Worked
20822.523	12/30/21	10.00	$330.00	$3,300.00	Worked
20822.523	12/31/21	12.50	$330.00	$4,125.00	Worked
20822.523	01/01/22	12.50	$330.00	$4,125.00	Worked
20822.523	01/03/22	12.50	$220.00	$2,750.00	Worked
20822.523	01/04/22	12.50	$220.00	$2,750.00	Worked
20822.523	01/05/22	12.25	$220.00	$2,695.00	Worked
20822.523	01/06/22	2.75	$220.00	$605.00	Worked
20822.523	01/06/22	9.75	$330.00	$3,217.50	Worked
20822.523	01/07/22	12.50	$330.00	$4,125.00	Worked
20822.523	01/10/22	12.50	$220.00	$2,750.00	Worked
20822.523	01/11/22	12.00	$220.00	$2,640.00	Worked
20822.523	01/12/22	12.50	$220.00	$2,750.00	Worked
20822.523	01/13/22	3.00	$220.00	$660.00	Worked
20822.523	01/13/22	9.50	$330.00	$3,135.00	Worked
20822.523	01/14/22	12.75	$330.00	$4,207.50	Worked
20822.523	01/17/22	12.50	$330.00	$4,125.00	Worked
20822.523	01/18/22	12.50	$195.00	$2,437.50	Worked
20822.523	01/19/22	12.50	$195.00	$2,437.50	Worked
20822.523	01/20/22	12.50	$220.00	$2,750.00	Worked
20822.523	01/21/22	2.50	$195.00	$487.50	Worked
20822.523	01/21/22	10.25	$292.50	$2,998.13	Worked
20822.523	01/24/22	12.50	$220.00	$2,750.00	Worked
20822.523	01/25/22	12.50	$220.00	$2,750.00	Worked
20822.523	01/26/22	12.50	$220.00	$2,750.00	Worked
20822.523	01/27/22	2.50	$220.00	$550.00	Worked
20822.523	01/27/22	10.00	$330.00	$3,300.00	Worked

20822.523	01/28/22	12.50	$330.00	$4,125.00	Worked
Total Cost				**$319,141.27**	
		Case #7			
1383124B	06/14/22	2.50	$100.00	$250.00	Timesheets did not match invoice
1383124B	06/14/22	5.00	$150.00	$750.00	Overtime after 7.5 hours worked
1383124A	06/21/22	7.50	$100.00	$750.00	Timesheets did not match invoice
1384675	06/29/22	2.00	$100.00	$200.00	Worked
1384675	06/30/22	3.00	$100.00	$300.00	Worked
1386249	07/04/22	7.50	$100.00	$750.00	Worked
1386249	07/05/22	7.50	$100.00	$750.00	Worked
1386249	07/06/22	7.50	$100.00	$750.00	Worked
1386249	07/07/22	7.50	$100.00	$750.00	Worked
1387740	07/11/22	7.50	$130.00	$975.00	Worked
1387740	07/12/22	7.50	$130.00	$975.00	Worked
1387740	07/13/22	7.50	$130.00	$975.00	Worked
1387740	07/14/22	7.50	$130.00	$975.00	Worked
1387740	07/15/22	7.50	$130.00	$975.00	Worked
1389313	07/18/22	7.50	$130.00	$975.00	Worked
1389313	07/19/22	7.50	$130.00	$975.00	Worked
1389313	07/20/22	7.50	$130.00	$975.00	Worked
1389313	07/21/22	7.50	$130.00	$975.00	Worked
1389313	07/22/22	7.50	$130.00	$975.00	Worked
1390807	07/25/22	7.50	$130.00	$975.00	Worked
1390807	07/26/22	7.50	$130.00	$975.00	Worked
1390807	07/27/22	5.00	$130.00	$650.00	Worked
1390807	07/28/22	5.00	$130.00	$650.00	Worked
1390807	07/29/22	7.50	$130.00	$975.00	Worked
1396773	08/22/22	7.50	$130.00	$975.00	Timesheets did not match invoice
1396773	08/24/22	7.50	$130.00	$975.00	Timesheets did not match invoice
1396773	08/25/22	7.50	$130.00	$975.00	Timesheets did not match invoice
1396773	08/26/22	7.50	$130.00	$975.00	Timesheets did not match invoice
1399669B	08/29/22	7.50	$130.00	$975.00	Worked
1399669B	08/30/22	7.50	$130.00	$975.00	Worked
1399669B	08/31/22	7.50	$130.00	$975.00	Worked
1399669B	09/02/22	7.50	$130.00	$975.00	Worked
1401142B	09/06/22	15.00	$130.00	$1,950.00	Worked
1401142B	09/07/22	7.50	$130.00	$975.00	Worked
1401142A	09/11/22	12.00	$130.00	$1,560.00	Worked
1401142A	09/12/22	14.00	$130.00	$1,820.00	Worked
1401142A	09/13/22	12.00	$130.00	$1,560.00	Worked
1405870B	10/03/22	4.00	$130.00	$520.00	Worked
1405870B	10/04/22	4.00	$130.00	$520.00	Worked
1405870B	10/05/22	5.00	$130.00	$650.00	Worked
1405870B	10/06/22	5.00	$130.00	$650.00	Worked
1405870A	10/11/22	5.00	$130.00	$650.00	Worked
1405870A	10/12/22	5.00	$130.00	$650.00	Worked
1405870A	10/13/22	5.00	$130.00	$650.00	Worked
1407290	10/17/22	7.50	$130.00	$975.00	Worked
1407290	10/18/22	7.50	$130.00	$975.00	Worked
1407290	10/19/22	7.50	$130.00	$975.00	Worked
1407290	10/20/22	7.50	$130.00	$975.00	Timesheets did not match invoice
1407290	10/21/22	7.50	$130.00	$975.00	Timesheets did not match invoice
1408914	10/27/22	7.50	$130.00	$975.00	Worked
1408914	10/28/22	2.50	$130.00	$325.00	Worked
1410311A	10/31/22	7.50	$130.00	$975.00	Worked
1410311A	11/01/22	7.50	$130.00	$975.00	Worked
1410311A	11/02/22	7.50	$130.00	$975.00	Worked
1410311A	11/03/22	7.50	$130.00	$975.00	Worked
1410311A	11/04/22	7.50	$130.00	$975.00	Worked
1413217A	11/14/22	7.50	$130.00	$975.00	Worked
1413217A	11/15/22	7.50	$130.00	$975.00	Worked
1413217A	11/16/22	7.50	$130.00	$975.00	Worked

1413217A	11/17/22	7.50	$130.00	$975.00		Worked
1413217A	11/18/22	7.50	$130.00	$975.00		Worked
1414710	11/21/22	7.50	$130.00	$975.00		Worked
1414710	11/22/22	7.50	$130.00	$975.00		Worked
1414710	11/23/22	7.50	$130.00	$975.00		Worked
1415991	11/28/22	7.50	$130.00	$975.00		Worked
1415991	11/29/22	6.00	$130.00	$780.00		Worked
1415991	11/30/22	7.50	$130.00	$975.00		Worked
1415991	12/01/22	6.00	$130.00	$780.00		Worked
1417411A	12/05/22	7.50	$130.00	$975.00		Worked
1417411A	12/07/22	4.00	$130.00	$520.00		Worked
1417411A	12/08/22	7.50	$130.00	$975.00		Worked
1417411A	12/09/22	5.00	$130.00	$650.00		Worked
1418652	12/12/22	7.50	$130.00	$975.00		Worked
1418652	12/13/22	4.00	$130.00	$520.00		Worked
1418652	12/14/22	7.50	$130.00	$975.00		Worked
1418652	12/15/22	4.00	$130.00	$520.00		Worked
1418652	12/16/22	6.00	$130.00	$780.00		Worked
1420035	12/19/22	5.50	$130.00	$715.00		Worked
1420035	12/20/22	4.00	$130.00	$520.00		Worked
1420035	12/21/22	4.00	$130.00	$520.00		Worked
1422499B-1423747	01/02/23	6.00	$130.00	$780.00		Worked
1422499B-1423747	01/03/23	6.00	$130.00	$780.00		Worked
1422499B-1423747	01/04/23	6.00	$130.00	$780.00		Worked
1422499B-1423747	01/05/23	6.00	$130.00	$780.00		Worked
1422499B-1423747	01/06/23	6.00	$130.00	$780.00		Worked
1423747A	01/09/23	7.50	$130.00	$975.00		Worked
1423747A	01/10/23	7.50	$130.00	$975.00		Worked
1423747A	01/11/23	7.50	$130.00	$975.00		Worked
1423747A	01/12/23	4.00	$130.00	$520.00		Worked
1423747A	01/13/23	4.00	$130.00	$520.00		Worked
14250028B-1426251	01/17/23	7.50	$130.00	$975.00		Worked
1425028B-1426251	01/18/23	6.00	$130.00	$780.00		Worked
1425028B-1426251	01/19/23	6.00	$130.00	$780.00		Worked
1431115A	02/22/23	4.00	$130.00	$520.00		Worked
1431115A	02/23/23	2.00	$130.00	$260.00		Worked
1433585B-1434926	03/06/23	4.00	$130.00	$520.00		Worked
1433585B-1434926	03/09/23	2.50	$130.00	$325.00		Worked
1433585B-1434926	03/10/23	7.50	$130.00	$975.00		Worked
1437341A	03/27/23	7.50	$130.00	$975.00		Worked
1437341A	03/28/23	4.00	$130.00	$520.00		Worked
1437341A	03/29/23	4.00	$130.00	$520.00		Worked
1442078A	04/24/23	7.50	$130.00	$975.00		Worked
1442078A	04/25/23	7.50	$130.00	$975.00		Worked
1442078A	04/27/23	7.50	$130.00	$975.00		Worked
1442078A	04/28/23	7.50	$130.00	$975.00		Worked
1443273A	05/01/23	7.50	$130.00	$975.00		Worked
1443273A	05/02/23	7.50	$130.00	$975.00		Worked
1443273A	05/03/23	7.50	$130.00	$975.00		Worked
1443273A	05/04/23	7.50	$130.00	$975.00		Worked
1444487A	05/08/23	7.50	$130.00	$975.00		Worked

1444487A	05/09/23	7.50	$130.00	$975.00	Worked
1444487A	05/10/23	7.50	$130.00	$975.00	Worked
1444487A	05/11/23	7.50	$130.00	$975.00	Worked
1444487B-1446775	05/12/23	7.50	$130.00	$975.00	Worked
1450990A	06/20/23	7.50	$130.00	$975.00	Worked
1450990A	06/22/23	7.50	$130.00	$975.00	Worked
1451964C-1453944	06/27/23	7.50	$130.00	$975.00	Worked
1451964C-1453944	06/29/23	7.50	$130.00	$975.00	Worked
1453033B-1453944	07/05/23	7.50	$130.00	$975.00	Worked
1453033B-1453944	07/06/23	7.50	$130.00	$975.00	Worked
1453944A	07/10/23	4.00	$130.00	$520.00	Worked
1453944A	07/11/23	4.00	$130.00	$520.00	Worked
1453944A	07/12/23	4.00	$130.00	$520.00	Worked
1455054A	07/17/23	7.50	$130.00	$975.00	Worked
1455054A	07/18/23	4.00	$130.00	$520.00	Worked
1455054A	07/19/23	7.50	$130.00	$975.00	Worked
1455054A	07/20/23	7.50	$130.00	$975.00	Worked
1456082A	04/24/23	7.50	$130.00	$975.00	Worked
1456082A	07/25/23	7.50	$130.00	$975.00	Worked
1456082A	07/26/23	7.50	$130.00	$975.00	Worked
1456082A	07/27/23	7.50	$130.00	$975.00	Worked
1457041A	07/31/23	4.00	$130.00	$520.00	Worked
1457041A	08/02/23	4.00	$130.00	$520.00	Worked
1457041A	08/03/23	4.00	$130.00	$520.00	Worked
1457041A	08/04/23	7.50	$130.00	$975.00	Worked
1457957A	08/07/23	7.50	$130.00	$975.00	Worked
1457957A	08/08/23	7.50	$130.00	$975.00	Worked
1457957A	08/09/23	7.50	$130.00	$975.00	Worked
1457957A	08/10/23	7.50	$130.00	$975.00	Worked
1457957A	08/11/23	7.50	$130.00	$975.00	Worked
1458907A	08/17/23	7.50	$130.00	$975.00	Worked
1458907A	08/18/23	7.50	$130.00	$975.00	Worked
1460764A	08/30/23	4.00	$130.00	$520.00	Worked
1460764A	08/31/23	6.00	$130.00	$780.00	Worked
1461625	09/05/23	6.00	$130.00	$780.00	Worked
1461625	09/06/23	7.50	$130.00	$975.00	Worked
1461625	09/07/23	7.50	$130.00	$975.00	Worked
1461625	09/08/23	4.00	$130.00	$520.00	Worked
1463410A	09/21/23	7.50	$130.00	$975.00	Worked
1463410A	09/22/23	6.50	$130.00	$845.00	Worked
1464361B-1465209	09/25/23	1.00	$130.00	$130.00	Worked
1464361B-1465209	09/26/23	1.00	$130.00	$130.00	Worked
1464361B-1465209	09/27/23	5.00	$130.00	$650.00	Worked
1464361B-1465209	09/28/23	4.00	$130.00	$520.00	Worked
1466131A	10/11/23	8.00	$130.00	$1,040.00	Timesheets did not match invoice
1468707A	10/31/23	5.50	$130.00	$715.00	Worked
1468707A	11/01/23	2.00	$130.00	$260.00	Worked
1468707A	11/02/23	7.50	$130.00	$975.00	Worked
1468707A	11/03/23	4.00	$130.00	$520.00	Worked
1469582B-1470358	11/06/23	7.50	$130.00	$975.00	Worked
1469582B-1470358	11/07/23	4.00	$130.00	$520.00	Worked

1469582B-1470358	11/08/23	2.00	$130.00	$260.00	Worked
1469582B-1470358	11/09/23	1.50	$130.00	$195.00	Worked
1470358A	11/13/23	8.00	$130.00	$1,040.00	Worked
1470358A	11/15/23	2.00	$130.00	$260.00	Worked
1470358A	11/16/23	4.00	$130.00	$520.00	Worked
Total Cost				**$137,070.00**	
Case #8					
1312552	09/14/21	10.00	$190.00	$1,900.00	Worked
1312552	09/15/21	10.00	$190.00	$1,900.00	Worked
1312552	09/16/21	10.00	$190.00	$1,900.00	Worked
1312552	09/17/21	10.00	$190.00	$1,900.00	Worked
1314203A	09/18/21	10.00	$215.00	$2,150.00	Worked
1314203A	09/20/21	10.00	$215.00	$2,150.00	Worked
1314203A	09/21/21	10.00	$215.00	$2,150.00	Worked
1314203A	09/22/21	10.00	$215.00	$2,150.00	Worked
1314203A	09/23/21	10.00	$322.50	$3,225.00	Worked
1314203A	09/24/21	10.00	$322.50	$3,225.00	Worked
1315897	09/25/21	10.00	$215.00	$2,150.00	Worked
1315897	09/27/21	12.00	$215.00	$2,580.00	Worked
1315897	09/28/21	12.00	$215.00	$2,580.00	Worked
1315897	09/29/21	6.00	$215.00	$1,290.00	Worked
1315897	09/29/21	6.00	$322.50	$1,935.00	Worked
1315897	09/30/21	12.00	$322.50	$3,870.00	Worked
1315897	10/01/21	12.00	$322.50	$3,870.00	Worked
Total Cost				**$40,925.00**	
Case #9					
1305891	08/19/21	10.00	$165.00	$1,650.00	Worked
1305891	08/20/21	10.00	$165.00	$1,650.00	Standby: No work yet paid
1307549	08/21/21	10.00	$165.00	$1,650.00	Standby: No work yet paid
1307549	08/23/21	10.00	$165.00	$1,650.00	Worked
1307549	08/24/21	10.00	$165.00	$1,650.00	Worked
1307549	08/25/21	10.00	$165.00	$1,650.00	Worked
1307549	08/26/21	10.00	$247.50	$2,475.00	Worked
1307549	08/27/21	10.00	$247.50	$2,475.00	Worked
1309265	08/28/21	10.00	$165.00	$1,650.00	Worked
1309265	08/30/21	10.00	$165.00	$1,650.00	Worked
1309265	08/31/21	10.00	$165.00	$1,650.00	Worked
1309265	09/01/21	10.00	$165.00	$1,650.00	Worked
1309265	09/02/21	10.00	$247.50	$2,475.00	Worked
1309265	09/03/21	10.00	$247.50	$2,475.00	Worked
1310900	09/04/21	10.00	$190.00	$1,900.00	Worked
1310900	09/06/21	10.00	$285.00	$2,850.00	Worked
1310900	09/07/21	10.00	$190.00	$1,900.00	Worked
1310900	09/08/21	10.00	$190.00	$1,900.00	Worked
1310900	09/09/21	10.00	$190.00	$1,900.00	Worked
1310900	09/10/21	10.00	$285.00	$2,850.00	Worked
1312542A	09/11/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1312542A	09/13/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1312542A	09/14/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1312542A	09/15/21	10.00	$190.00	$1,900.00	Worked
1312542A	09/16/21	10.00	$285.00	$2,850.00	Worked
1312542A	09/17/21	10.00	$285.00	$2,850.00	Worked
1314193	09/18/21	10.00	$190.00	$1,900.00	Worked
1314193	09/20/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1314193	09/21/21	10.00	$190.00	$1,900.00	Worked
1314193	09/22/21	10.00	$190.00	$1,900.00	Worked
1314193	09/23/21	10.00	$285.00	$2,850.00	Standby: No work yet paid
1314193	09/24/21	10.00	$285.00	$2,850.00	Standby: No work yet paid
1315889	09/25/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1315889	09/27/21	10.00	$190.00	$1,900.00	Standby: No work yet paid

1315889	09/28/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1315889	09/29/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1315889	09/30/21	10.00	$285.00	$2,850.00	Standby: No work yet paid
1315889	10/01/21	10.00	$285.00	$2,850.00	Standby: No work yet paid
1317646A	10/02/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1317646A	10/04/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1317646A	10/05/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1317646A	10/06/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1317646A	10/07/21	10.00	$285.00	$2,850.00	Standby: No work yet paid
1317646A	10/08/21	10.00	$285.00	$2,850.00	Standby: No work yet paid
1319380	10/09/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1319380	10/11/21	10.00	$285.00	$2,850.00	Worked
1319380	10/12/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1319380	10/13/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1319380	10/14/21	10.00	$190.00	$1,900.00	Worked
1319380	10/15/21	10.00	$285.00	$2,850.00	Worked
1321168A	10/16/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1321168A	10/18/21	10.00	$190.00	$1,900.00	Standby: No work yet paid
1321168A	10/19/21	10.00	$190.00	$1,900.00	Worked
1321168A	10/20/21	10.00	$190.00	$1,900.00	Worked
1321168A	10/21/21	10.00	$285.00	$2,850.00	Overtime after 20 hours worked
1321168A	10/22/21	10.00	$285.00	$2,850.00	Standby: No work yet paid
1322936A	10/23/21	10.00	$190.00	$1,900.00	Worked
1322936A	10/25/21	10.00	$190.00	$1,900.00	Worked
1322936A	10/26/21	10.00	$190.00	$1,900.00	Worked
1322936A	10/27/21	10.00	$190.00	$1,900.00	Worked
1322936A	10/28/21	10.00	$285.00	$2,850.00	Worked
1322936A	10/29/21	10.00	$285.00	$2,850.00	Worked
1324695	10/30/21	10.00	$190.00	$1,900.00	Worked
1324695	11/01/21	10.00	$190.00	$1,900.00	Worked
1324695	11/02/21	10.00	$190.00	$1,900.00	Worked
1324695	11/03/21	10.00	$190.00	$1,900.00	Worked
1324695	11/04/21	10.00	$285.00	$2,850.00	Worked
1324695	11/05/21	10.00	$285.00	$2,850.00	Worked
1326535	11/06/21	10.00	$190.00	$1,900.00	Worked
1326535	11/08/21	10.00	$190.00	$1,900.00	Worked
1326535	11/09/21	10.00	$190.00	$1,900.00	Worked
1326535	11/10/21	10.00	$190.00	$1,900.00	Worked
1326535	11/11/21	10.00	$285.00	$2,850.00	Worked
1326535	11/12/21	10.00	$285.00	$2,850.00	Worked
1328342	11/13/21	10.00	$190.00	$1,900.00	Worked
1328342	11/15/21	10.00	$190.00	$1,900.00	Worked
1328342	11/16/21	10.00	$190.00	$1,900.00	Worked
1328342	11/17/21	10.00	$190.00	$1,900.00	Worked
1328342	11/18/21	10.00	$285.00	$2,850.00	Worked
1328342	11/19/21	10.00	$285.00	$2,850.00	Worked
1330103	11/20/21	10.00	$190.00	$1,900.00	Worked
1330103	11/21/21	10.00	$190.00	$1,900.00	Worked
1330103	11/22/21	10.00	$190.00	$1,900.00	Worked
1330103	11/23/21	10.00	$190.00	$1,900.00	Worked
1330103	11/24/21	10.00	$285.00	$2,850.00	Worked
1330103	11/26/21	10.00	$285.00	$2,850.00	Worked
1331917A	11/27/21	10.00	$190.00	$1,900.00	Worked
1331917A	11/29/21	10.00	$190.00	$1,900.00	Worked
1331917A	11/30/21	10.00	$190.00	$1,900.00	Worked
1331917A	12/01/21	10.00	$190.00	$1,900.00	Worked
1331917A	12/02/21	10.00	$285.00	$2,850.00	Worked
1331917A	12/03/21	10.00	$285.00	$2,850.00	Worked
1333678	12/04/21	10.00	$190.00	$1,900.00	Worked
1333678	12/06/21	10.00	$190.00	$1,900.00	Worked
1333678	12/07/21	10.00	$190.00	$1,900.00	Worked
1333678	12/08/21	10.00	$190.00	$1,900.00	Worked

1333678	12/09/21	10.00	$285.00	$2,850.00	Worked
1335524	12/11/21	10.00	$190.00	$1,900.00	Worked
1335524	12/12/21	10.00	$190.00	$1,900.00	Worked
1335524	12/13/21	10.00	$190.00	$1,900.00	Worked
1335524	12/14/21	10.00	$190.00	$1,900.00	Worked
1335524	12/15/21	10.00	$285.00	$2,850.00	Worked
1335524	12/16/21	10.00	$285.00	$2,850.00	Worked
1337233A	12/18/21	10.50	$190.00	$1,995.00	Worked
1337233A	12/19/21	10.25	$190.00	$1,947.50	Worked
1337233A	12/20/21	10.00	$190.00	$1,900.00	Worked
1337233A	12/21/21	9.25	$190.00	$1,757.50	Worked
1337233A	12/21/21	0.75	$285.00	$213.75	Worked
1337233A	12/22/21	10.00	$285.00	$2,850.00	Worked
1337233A	12/23/21	10.00	$285.00	$2,850.00	Worked
1337233A	12/24/21	10.00	$285.00	$2,850.00	Worked
1338916A	12/25/21	10.00	$292.50	$2,925.00	Worked
1338916A	12/27/21	10.00	$195.00	$1,950.00	Worked
1338916A	12/28/21	10.00	$195.00	$1,950.00	Worked
1338916A	12/29/21	10.00	$195.00	$1,950.00	Worked
1338916A	12/30/21	10.00	$195.00	$1,950.00	Worked
1338916A	12/31/21	10.00	$292.50	$2,925.00	Worked
1340684A	01/01/22	10.00	$292.50	$2,925.00	Worked
1340684A	01/03/22	10.00	$195.00	$1,950.00	Worked
1340684A	01/04/22	10.00	$195.00	$1,950.00	Worked
1340684A	01/05/22	10.00	$195.00	$1,950.00	Worked
1340684A	01/06/22	10.00	$195.00	$1,950.00	Worked
1340684A	01/07/22	10.00	$292.50	$2,925.00	Worked
1342488A-R	01/08/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1342488A-R	01/10/22	10.00	$195.00	$1,950.00	Worked
1342488A-R	01/11/22	10.00	$195.00	$1,950.00	Worked
1342488A-R	01/12/22	10.00	$195.00	$1,950.00	Worked
1342488A-R	01/13/22	10.00	$195.00	$1,950.00	Worked
1342488A-R	01/14/22	10.00	$195.00	$1,950.00	Worked
1344333A	01/15/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1344333A	01/17/22	10.00	$292.50	$2,925.00	Worked
1344333A	01/18/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1344333A	01/19/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1344333A	01/20/22	9.50	$195.00	$1,852.50	Standby: No work yet paid
1344333A	01/21/22	0.50	$195.00	$97.50	Worked
1344333A	01/21/22	10.00	$292.50	$2,925.00	Worked
1346165A	01/22/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1346166A	01/24/22	10.00	$195.00	$1,950.00	Worked
1346165A	01/25/22	10.00	$195.00	$1,950.00	Worked
1346166A	01/26/22	10.00	$195.00	$1,950.00	Worked
1346166A	01/26/22	2.00	$292.50	$585.00	Worked
1346166A	01/27/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1346166A	01/28/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1348063A	01/29/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348063A	01/31/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348063A	02/01/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348063A	02/02/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348063A	02/03/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1348063A	02/04/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1349932A	02/05/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1349932A	02/07/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1349932A	02/08/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1349932A	02/09/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1349932A	02/10/22	11.25	$292.50	$3,290.63	Standby: No work yet paid overtime
1349932A	02/11/22	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
2082023.52 333	01/28/22	10.00	$292.50	$2,925.00	Worked
1351806A	02/12/22	10.00	$195.00	$1,950.00	Standby: No work yet paid

1351806A	02/14/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A	02/15/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A	02/16/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A	02/17/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1351806A	02/18/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1353653A	02/19/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1353653A	02/21/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1353653A	02/22/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1353653A	02/23/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1353653A	02/24/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1353653A	02/25/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1355506A	02/26/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1355506A	02/28/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1355506A	03/01/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1355506A	03/02/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1355506A	03/03/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1355506A	03/04/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1357328A	03/05/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1357328A	03/07/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1357328A	03/08/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1357328A	03/09/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1357328A	03/10/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1357328A	03/11/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1359153	03/12/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1359153	03/14/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1359153	03/15/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1359153	03/16/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1359153	03/17/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1359153	03/18/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1360965A-R	03/19/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1360965A-R	03/21/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1360965A-R	03/22/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1360965A-R	03/23/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1360965A-R	03/24/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1360965A-R	03/25/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1362811A-R	03/26/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1362811A-R	03/28/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1362811A-R	03/29/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1362811A-R	03/30/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1362811A-R	03/31/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1362811A-R	04/01/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
Total Cost				**$433,189.38**	
			Case #10		
1312548	09/16/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1314199B	09/14/21	10.00	$98.00	$980.00	Standby: No work yet paid
1314199B	09/15/21	10.00	$98.00	$980.00	Standby: No work yet paid
1314199B	09/17/21	10.00	$98.00	$980.00	Standby: No work yet paid
1314199	09/14/21	10.00	$117.00	$1,170.00	Worked
1314199	09/15/21	10.00	$117.00	$1,170.00	Worked
1314199	09/17/21	10.00	$117.00	$1,170.00	Worked
1314199	09/18/21	10.00	$117.00	$1,170.00	Standby: No work yet paid
1314199	09/20/21	12.00	$117.00	$1,404.00	Standby: No work yet paid
1314201	09/21/21	10.00	$117.00	$1,170.00	Worked
1314201	09/22/21	8.00	$117.00	$936.00	Worked
1314201	09/22/21	2.00	$175.50	$351.00	Worked
1314201	09/23/21	10.00	$175.50	$1,755.00	Worked
1314201	09/24/21	12.00	$175.50	$2,106.00	Worked
1314199A2	09/18/21	10.00	$98.00	$980.00	Standby: No work yet paid
1314199A2	09/20/21	12.00	$98.00	$1,176.00	Standby: No work yet paid
1315895	09/25/21	10.00	$215.00	$2,150.00	Worked
1315895	09/26/21	10.00	$215.00	$2,150.00	Worked
1315895	09/28/21	10.00	$215.00	$2,150.00	Worked

1315895	09/29/21	10.00	$215.00	$2,150.00	Worked
1315895	09/30/21	10.00	$322.50	$3,225.00	Worked
1315895	10/01/21	12.00	$322.50	$3,870.00	Worked
1314201B	09/21/21	10.00	$98.00	$980.00	Worked
1314201B	09/22/21	8.00	$98.00	$784.00	Worked
1314201B	09/22/21	2.00	$147.00	$294.00	Worked
1314201B	09/23/21	10.00	$147.00	$1,470.00	Worked
1314201B	09/24/21	12.00	$147.00	$1,764.00	Worked
1317649	10/02/21	10.00	$215.00	$2,150.00	Worked
1317649	10/03/21	10.00	$215.00	$2,150.00	Worked
1317649	10/05/21	10.00	$215.00	$2,150.00	Worked
1317649	10/06/21	10.00	$215.00	$2,150.00	Worked
1317649	10/07/21	10.00	$322.50	$3,225.00	Worked
1317649	10/08/21	12.00	$322.50	$3,870.00	Worked
1319386	10/09/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1319386	10/11/21	12.00	$322.50	$3,870.00	Worked
1319386	10/12/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1319386	10/13/21	12.00	$215.00	$2,580.00	Worked
1319386	10/14/21	8.00	$215.00	$1,720.00	Worked
1319386	10/14/21	4.00	$322.50	$1,290.00	Overtime after 32 hours worked
1319386	10/15/21	12.00	$322.50	$3,870.00	Overtime after 36 hours worked
1321171	10/16/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1321171	10/18/21	10.00	$215.00	$2,150.00	Worked
1321171	10/19/21	10.00	$215.00	$2,150.00	Worked
1321171	10/20/21	10.00	$215.00	$2,150.00	Worked
1321171	10/20/21	2.00	$322.50	$645.00	Overtime after 30 hours worked
1321171	10/21/21	12.00	$322.50	$3,870.00	Overtime after 32 hours worked
1321171	10/22/21	12.00	$322.50	$3,870.00	Worked
1322940A	10/23/21	10.00	$215.00	$2,150.00	Worked
1322940A	10/24/21	10.00	$215.00	$2,150.00	Worked
1322940A	10/26/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1322940A	10/27/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1322940A	10/28/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1322940A	10/29/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1324698	10/30/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1324698	11/01/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1324698	11/02/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1324698	11/03/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1330104	11/22/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1330104	11/23/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1330104	11/24/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1330104	11/25/21	10.00	$322.50	$3,225.00	Worked
1330104	11/26/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	11/27/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	11/28/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	11/29/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	11/30/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	12/01/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1331918A	12/02/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1331918A	12/03/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1333679A	12/04/21	10.00	$215.00	$2,150.00	Worked
1333679A	12/06/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A	12/07/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A	12/08/21	10.00	$215.00	$2,150.00	Worked
1333679A	12/09/21	10.00	$322.50	$3,225.00	Overtime after 20 hours worked
1333679A	12/10/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1335525A-R	12/11/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1335525A-R	12/13/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1335525A-R	12/14/21	10.00	$215.00	$2,150.00	Worked
1335525A-R	12/15/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1337234A	12/18/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1337234A	12/20/21	10.00	$215.00	$2,150.00	Standby: No work yet paid

1337234A	12/21/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1337234A	12/22/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1337234A	12/23/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1337234A	12/24/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1338917A	12/26/21	10.00	$220.00	$2,200.00	Standby: No work yet paid
1338917A	12/27/21	10.00	$220.00	$2,200.00	Standby: No work yet paid
1338917A	12/28/21	10.00	$220.00	$2,200.00	Standby: No work yet paid
1338917A	12/29/21	10.00	$220.00	$2,200.00	Standby: No work yet paid
1338917A	12/30/21	10.00	$330.00	$3,300.00	Standby: No work yet paid
1340685A	01/01/22	10.00	$330.00	$3,300.00	Worked
1340685A	01/03/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1340685A	01/04/22	10.00	$220.00	$2,200.00	Worked
1340685A	01/06/22	10.00	$220.00	$2,200.00	Worked
1340685A	01/07/22	10.00	$220.00	$2,200.00	Worked
1342489A2	01/08/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1342489A2	01/09/22	10.00	$220.00	$2,200.00	Worked
1342489A2	01/10/22	10.50	$220.00	$2,310.00	Worked
1342489A2	01/11/22	9.50	$220.00	$2,090.00	Worked
1342489A2	01/11/22	0.50	$330.00	$165.00	Worked
Total Cost				**$216,560.00**	
			Case #12		
1312548	09/15/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1314199	09/14/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1314199	09/16/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1314199	09/17/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1314201	09/20/21	12.00	$117.00	$1,404.00	Worked
1314201	09/21/21	10.00	$117.00	$1,170.00	Worked
1314201	09/22/21	10.00	$117.00	$1,170.00	Worked
1314201	09/23/21	8.00	$117.00	$936.00	Worked
1314201	09/23/21	2.00	$175.50	$351.00	Worked
1314201	09/24/21	10.00	$175.50	$1,755.00	Worked
1314199B	09/14/21	10.00	$215.00	$2,150.00	Worked
1314199B	09/16/21	10.00	$215.00	$2,150.00	Worked
1314199B	09/17/21	10.00	$215.00	$2,150.00	Worked
1315893B-R	09/18/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1314201B	09/20/21	12.00	$98.00	$1,176.00	Worked
1314201B	09/21/21	10.00	$98.00	$980.00	Worked
1314201B	09/22/21	10.00	$98.00	$980.00	Worked
1314201B	09/23/21	8.00	$98.00	$784.00	Worked
1314201B	09/23/21	2.00	$147.00	$294.00	Worked
1314201B	09/24/21	10.00	$147.00	$1,470.00	Worked
1315895	09/25/21	10.00	$215.00	$2,150.00	Worked
1315895	09/26/21	10.00	$215.00	$2,150.00	Worked
1315895	09/28/21	10.00	$215.00	$2,150.00	Worked
1315895	09/29/21	10.00	$215.00	$2,150.00	Worked
1315895	09/29/21	2.00	$322.50	$645.00	Worked
1315895	09/30/21	12.00	$322.50	$3,870.00	Worked
1317649	10/02/21	10.00	$215.00	$2,150.00	Worked
1317649	10/03/21	10.00	$215.00	$2,150.00	Worked
1317649	10/05/21	10.00	$215.00	$2,150.00	Worked
1317649	10/06/21	10.00	$215.00	$2,150.00	Worked
1317649	10/07/21	10.00	$322.50	$3,225.00	Worked
1317649	10/08/21	10.00	$322.50	$3,225.00	Worked
1319386	10/09/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1319386	10/11/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1319386	10/12/21	10.00	$215.00	$2,150.00	Worked
1319386	10/13/21	12.00	$215.00	$2,580.00	Worked
1319386	10/14/21	8.00	$215.00	$1,720.00	Worked
1319386	10/14/21	4.00	$322.50	$1,290.00	Overtime after 30 hours worked
1319386	10/15/21	12.00	$322.50	$3,870.00	Overtime after 34 hours worked
1321171	10/16/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1321171	10/19/21	10.00	$215.00	$2,150.00	Worked

1321171	10/20/21	12.00	$215.00	$2,580.00	Worked
1321171	10/21/21	8.00	$215.00	$1,720.00	Worked
1321171	10/21/21	4.00	$322.50	$1,290.00	Overtime after 30 hours worked
1321171	10/22/21	12.00	$322.50	$3,870.00	Overtime after 34 hours worked
1322940A	10/23/21	10.00	$215.00	$2,150.00	Worked
1322940A	10/24/21	10.00	$215.00	$2,150.00	Worked
1322940A	10/26/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1322940A	10/27/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1322940A	10/28/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1322940A	10/29/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1324698	10/30/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1324698	11/01/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1324698	11/02/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1324698	11/03/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1346166A	01/27/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1346166A	01/28/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348063A	01/29/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348063A	01/31/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348063A	02/01/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348063A	02/02/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1348063A	02/03/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1348063A	02/04/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1349932A	02/05/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1349932A	02/07/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1349932A	02/08/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1349932A	02/09/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1349932A	02/10/22	11.50	$292.50	$3,363.75	Overtime after 0 hours worked
1349932A	02/11/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1351806A-R	02/12/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A-R	02/14/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A-R	02/16/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A-R	02/17/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A-R	02/18/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1353653A	02/19/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1353653A	02/21/22	10.00	$292.50	$2,925.00	Standby: No work yet paid
1353653A	02/22/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1353653A	02/23/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1353653A	02/24/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1353653A	02/25/22	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
1355506A	02/26/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A	02/28/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A	03/01/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A	03/02/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A	03/03/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1355506A	03/04/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1357328A	03/05/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A	03/07/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A	03/08/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A	03/09/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A	03/10/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1357328A	03/11/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1359153	03/12/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1359153	03/14/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1359153	03/15/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
Total Cost				**$206,718.75**	
			Case #13		
1344334A-R	01/19/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1344334A-R	01/20/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1344334A-R	01/21/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1346166A	01/22/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1346166A	01/23/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1346166A	01/24/22	10.00	$195.00	$1,950.00	Worked

1346166A	01/25/22	10.00	$195.00	$1,950.00	Worked
1346166A	01/26/22	10.00	$292.50	$2,925.00	Overtime after 20 hours worked
1346166A	01/28/22	10.25	$292.50	$2,998.13	Overtime after 30 hours worked
1348063A	01/29/22	10.00	$195.00	$1,950.00	Worked
1348063A	01/30/22	10.00	$195.00	$1,950.00	Worked
1348063A	01/31/22	10.00	$195.00	$1,950.00	Worked
1348063A	02/01/22	10.00	$195.00	$1,950.00	Worked
1348063A	02/02/22	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
1348063A	02/04/22	10.00	$292.50	$2,925.00	Worked
1349932A	02/05/22	10.00	$195.00	$1,950.00	Worked
1349932A	02/06/22	10.00	$195.00	$1,950.00	Worked
1349932A	02/07/22	10.00	$195.00	$1,950.00	Worked
1349932A	02/08/22	10.00	$195.00	$1,950.00	Worked
1349932A	02/09/22	10.00	$292.50	$2,925.00	Worked
1349932A	02/11/22	10.00	$292.50	$2,925.00	Worked
1351806A	02/12/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A	02/14/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A	02/15/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A	02/16/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1351806A	02/17/22	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
1351806A	02/18/22	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
1353653A	02/19/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1353653A	02/21/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1353653A	02/22/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1353653A	02/23/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1353653A	02/24/22	10.00	$220.00	$2,200.00	Standby: No work yet paid overtime
1353653A	02/25/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1355506A	02/26/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
1355506A	02/28/22	10.00	$195.00	$1,950.00	Standby: No work yet paid
Total Cost				**$79,823.13**	
			Case #14		
1275695	04/05/21	12.00	$95.00	$1,140.00	Worked
1275695	04/06/21	12.00	$95.00	$1,140.00	Worked
1275695	04/08/21	12.00	$95.00	$1,140.00	Worked
1275695	04/09/21	4.00	$95.00	$380.00	Worked
1275695	04/09/21	8.00	$142.50	$1,140.00	Worked
1277274	04/10/21	12.00	$95.00	$1,140.00	Worked
1277274	04/11/21	12.00	$95.00	$1,140.00	Worked
1277274	04/12/21	12.00	$95.00	$1,140.00	Worked
1277274	04/13/21	4.00	$95.00	$380.00	Worked
1277274	04/13/21	8.00	$142.50	$1,140.00	Worked
1277274	04/15/21	12.00	$142.50	$1,710.00	Worked
1277274	04/16/21	12.00	$142.50	$1,710.00	Worked
1278902	04/17/21	12.00	$95.00	$1,140.00	Worked
1278902	04/18/21	12.00	$95.00	$1,140.00	Worked
1278902	04/19/21	12.00	$95.00	$1,140.00	Standby: No work yet paid
1278902	04/20/21	4.00	$95.00	$380.00	Worked
1278902	04/20/21	8.00	$142.50	$1,140.00	Overtime after 28 hours worked
1278902	04/22/21	12.00	$142.50	$1,710.00	Overtime after 36 hours worked
1278902	04/23/21	12.00	$142.50	$1,710.00	Worked
1280372	04/24/21	12.00	$95.00	$1,140.00	Worked
1280372	04/25/21	12.00	$95.00	$1,140.00	Worked
1280372	04/26/21	12.00	$95.00	$1,140.00	Worked
1280372	04/27/21	4.00	$95.00	$380.00	Worked
1280372	04/27/21	8.00	$142.50	$1,140.00	Worked
1280372	04/29/21	12.00	$142.50	$1,710.00	Worked
1280372	04/30/21	12.00	$142.50	$1,710.00	Worked
1281960	05/01/21	12.00	$95.00	$1,140.00	Worked
1281960	05/02/21	12.00	$95.00	$1,140.00	Worked
1281960	05/03/21	12.00	$95.00	$1,140.00	Worked
1281960	05/04/21	4.00	$95.00	$380.00	Worked
1281960	05/04/21	8.00	$142.50	$1,140.00	Worked

1281960	05/06/21	12.00	$142.50	$1,710.00	Worked
1281960	05/07/21	12.00	$142.50	$1,710.00	Worked
1283551	05/08/21	12.00	$95.00	$1,140.00	Standby: No work yet paid
1283551	05/09/21	12.00	$95.00	$1,140.00	Worked
1283551	05/10/21	12.00	$95.00	$1,140.00	Worked
1283551	05/11/21	4.00	$95.00	$380.00	Worked
1283551	05/11/21	8.00	$142.50	$1,140.00	Worked
1283551	05/13/21	12.00	$142.50	$1,710.00	Worked
1283551	05/14/21	12.00	$142.50	$1,710.00	Worked
1285180	05/15/21	12.00	$95.00	$1,140.00	Worked
1285180	05/16/21	12.00	$95.00	$1,140.00	Worked
1285180	05/17/21	12.00	$95.00	$1,140.00	Worked
1285180	05/18/21	4.00	$95.00	$380.00	Worked
1285180	05/18/21	8.00	$142.50	$1,140.00	Worked
1285180	05/20/21	12.00	$142.50	$1,710.00	Worked
1285180	05/21/21	12.00	$142.50	$1,710.00	Worked
1286761	05/22/21	12.00	$95.00	$1,140.00	Standby: No work yet paid
1286761	05/25/21	12.00	$95.00	$1,140.00	Worked
1312548	09/17/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1314199	09/18/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1314199	09/20/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1314199	09/21/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1314199	09/22/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1314199	09/23/21	10.00	$165.00	$1,650.00	Standby: No work yet paid
1314199	09/24/21	10.00	$165.00	$1,650.00	Standby: No work yet paid
1315893A	09/25/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1315893A	09/27/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1315893A	09/28/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1315893A	09/29/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1315893A	09/30/21	10.00	$165.00	$1,650.00	Standby: No work yet paid
1315893A	10/01/21	10.00	$165.00	$1,650.00	Standby: No work yet paid
1317647A1	10/02/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1317647A1	10/03/21	10.00	$110.00	$1,100.00	Standby: No work yet paid
1317662	10/04/21	7.00	$110.00	$770.00	Worked
1317662	10/04/21	5.00	$110.00	$550.00	Worked
1317662	10/05/21	7.00	$110.00	$770.00	Worked
1317662	10/05/21	1.00	$110.00	$110.00	Worked
1317662	10/05/21	4.00	$165.00	$660.00	Overtime after 20 hours worked
1317662	10/06/21	7.00	$165.00	$1,155.00	Overtime after 24 hours worked
1317662	10/06/21	5.00	$165.00	$825.00	Overtime after 31 hours worked
1317662	10/07/21	12.00	$165.00	$1,980.00	Overtime after 36 hours worked
1317662	10/08/21	8.00	$165.00	$1,320.00	Standby: No work yet paid overtime
1319399	10/09/21	8.00	$110.00	$880.00	Standby: No work yet paid
1319399	10/11/21	8.00	$165.00	$1,320.00	Worked
1319399	10/12/21	12.00	$110.00	$1,320.00	Worked
1319399	10/13/21	12.00	$110.00	$1,320.00	Worked
1319399	10/14/21	8.00	$110.00	$880.00	Worked
1319399	10/14/21	4.00	$165.00	$660.00	Worked
1319399	10/15/21	8.00	$165.00	$1,320.00	Standby: No work yet paid overtime
1321184	10/16/21	8.00	$110.00	$880.00	Standby: No work yet paid
1321184	10/18/21	8.00	$110.00	$880.00	Standby: No work yet paid
1321184	10/19/21	12.00	$110.00	$1,320.00	Worked
1321184	10/20/21	12.00	$110.00	$1,320.00	Worked
1321184	10/21/21	12.00	$165.00	$1,980.00	Overtime after 24 hours worked
1321184	10/22/21	8.00	$165.00	$1,320.00	Standby: No work yet paid overtime
1322953	10/23/21	8.00	$110.00	$880.00	Standby: No work yet paid
1322953	10/25/21	8.00	$110.00	$880.00	Standby: No work yet paid
1322953	10/26/21	12.00	$110.00	$1,320.00	Worked
1322953	10/27/21	12.00	$110.00	$1,320.00	Worked
1322953	10/28/21	12.00	$165.00	$1,980.00	Overtime after 24 hours worked
1322953	10/29/21	8.00	$165.00	$1,320.00	Standby: No work yet paid overtime
1324709	10/30/21	8.00	$110.00	$880.00	Standby: No work yet paid

1324709	11/01/21	8.00	$110.00	$880.00	Standby: No work yet paid
1324709	11/02/21	12.00	$110.00	$1,320.00	Worked
1324709	11/03/21	12.00	$110.00	$1,320.00	Worked
1324709	11/04/21	12.00	$165.00	$1,980.00	Overtime after 24 hours worked
1324709	11/05/21	8.00	$165.00	$1,320.00	Standby: No work yet paid overtime
1326549A	11/06/21	8.00	$110.00	$880.00	Standby: No work yet paid
1326549A	11/08/21	8.00	$110.00	$880.00	Standby: No work yet paid
1326549A	11/09/21	12.00	$110.00	$1,320.00	Worked
1326549A	11/10/21	12.00	$110.00	$1,320.00	Worked
1326549A	11/11/21	12.00	$165.00	$1,980.00	Standby: No work yet paid overtime
1326549A	11/12/21	8.00	$165.00	$1,320.00	Standby: No work yet paid overtime
1340685A	01/05/22	10.00	$110.00	$1,100.00	Standby: No work yet paid
1340685A	01/06/22	10.00	$110.00	$1,100.00	Standby: No work yet paid
1340685A	01/07/22	10.00	$110.00	$1,100.00	Standby: No work yet paid
1342489A2-R	01/10/22	10.00	$110.00	$1,100.00	Worked
1342489A2-R	01/11/22	10.00	$110.00	$1,100.00	Standby: No work yet paid
1342489A2-R	01/13/22	10.00	$110.00	$1,100.00	Standby: No work yet paid
1342489A2-R	01/14/22	10.00	$110.00	$1,100.00	Standby: No work yet paid
Total Cost				**$130,420.00**	
			Case #15		
1312548	09/13/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1312548	09/14/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	12/02/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1331918A	12/03/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A	12/04/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A	12/06/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A	12/07/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A	12/08/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1333679A	12/09/21	10.00	$322.50	$3,225.00	Overtime after 0 hours worked
1333679A	12/10/21	10.00	$322.50	$3,225.00	Standby: No work yet paid
1335525A	12/11/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1335550	12/13/21	8.50	$215.00	$1,827.50	Worked
1335550	12/13/21	1.50	$215.00	$322.50	Standby: No work yet paid
1335550	12/14/21	10.00	$215.00	$2,150.00	Worked
1335550	12/15/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1335550	12/16/21	9.75	$322.50	$3,144.38	Overtime after 18.5 hours worked
1335550	12/16/21	0.25	$322.50	$80.63	Standby: No work yet paid overtime
1335550	12/17/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1337261	12/18/21	10.00	$215.00	$2,150.00	Standby: No work yet paid
1337261	12/20/21	10.00	$215.00	$2,150.00	Worked
1337261	12/21/21	4.00	$215.00	$860.00	Worked
1337261	12/21/21	6.00	$215.00	$1,290.00	Standby: No work yet paid
1337261	12/22/21	10.00	$215.00	$2,150.00	Worked
1337261	12/23/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1337261	12/24/21	10.00	$322.50	$3,225.00	Standby: No work yet paid overtime
1338943	12/25/21	10.00	$292.50	$2,925.00	Worked
1338943	12/27/21	10.00	$195.00	$1,950.00	Worked
1338943	12/28/21	10.00	$195.00	$1,950.00	Worked
1338943	12/29/21	10.00	$195.00	$1,950.00	Standby: No work yet paid
1338943	12/30/21	10.00	$195.00	$1,950.00	Worked
1338943	12/30/21	0.25	$292.50	$73.13	Worked
1338943	12/31/21	10.00	$292.50	$2,925.00	Standby: No work yet paid overtime
1340711	01/01/22	10.00	$330.00	$3,300.00	Worked
1340711	01/03/22	10.00	$220.00	$2,200.00	Worked
1340711	01/04/22	10.00	$220.00	$2,200.00	Worked
1340711	01/05/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1340711	01/06/22	10.00	$220.00	$2,200.00	Worked
1340711	01/07/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime

1342513	01/08/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1342513	01/10/22	10.00	$220.00	$2,200.00	Worked
1342513	01/11/22	10.00	$220.00	$2,200.00	Worked
1342513	01/12/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1342513	01/13/22	10.00	$330.00	$3,300.00	Overtime after 20 hours worked
1342513	01/14/22	10.00	$330.00	$3,300.00	Standby: No work yet paid overtime
1344359	01/15/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1344359	01/17/22	10.00	$330.00	$3,300.00	Worked
1344359	01/18/22	10.00	$220.00	$2,200.00	Worked
1344359	01/19/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1346166A-R	01/24/22	10.00	$220.00	$2,200.00	Worked
1346166A-R	01/25/22	10.00	$220.00	$2,200.00	Worked
1346166A-R	01/26/22	12.00	$220.00	$2,640.00	Worked
1346166A-R	01/27/22	8.00	$220.00	$1,760.00	Worked
1346166A-R	01/27/22	4.00	$330.00	$1,320.00	Worked
1346166A-R	01/28/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1348063A-R	01/29/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A-R	01/31/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A-R	02/01/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A-R	02/02/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1348063A-R	02/03/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1348063A-R	02/04/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1349932A	02/05/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1349932A	02/07/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1349932A	02/08/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1349932A	02/09/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1349932A	02/10/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1349932A	02/11/22	10.00	$330.00	$3,300.00	Worked
1351806A	02/12/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351806A	02/14/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351806A	02/15/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351806A	02/16/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1351806A	02/17/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1351806A	02/18/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1353653A	02/19/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1353653A	02/21/22	10.00	$330.00	$3,300.00	Standby: No work yet holiday pay
1353653A	02/22/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1353653A	02/23/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1353653A	02/24/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1353653A	02/25/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1355506A-R	02/26/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A-R	02/28/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A-R	03/01/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A-R	03/02/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1355506A-R	03/03/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1355506A-R	03/04/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1357328A	03/05/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A	03/07/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A	03/08/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A	03/09/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1357328A	03/10/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1357328A	03/11/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1359153-R	03/12/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1359153-R	03/14/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1359153-R	03/15/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1359153-R	03/16/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1359153-R	03/17/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1359153-R	03/18/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1360965A-R	03/19/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1360965A-R	03/21/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1360965A-R	03/22/22	10.00	$220.00	$2,200.00	Standby: No work yet paid
1360965A-R	03/23/22	10.00	$220.00	$2,200.00	Standby: No work yet paid

1360965A-R	03/24/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
1360965A-R	03/25/22	10.00	$330.00	$3,300.00	Standby: No work yet paid
Total Cost				**$244,793.13**	

Note: Cases #4 and #11 were Innovative Emergency Management staff.

Source: OAG prepared using IEMA-OHS invoices from Favorite Healthcare Staffing.

Appendix G
Agency Responses

IEMA-OHS

ILLINOIS EMERGENCY MANAGEMENT AGENCY
AND OFFICE OF HOMELAND SECURITY

JB Pritzker
Governor

Theodore (Ted) Berger
Director

May 19, 2026

Submitted via EMAIL to mmaziarz@auditor.illinois.gov

Dear Auditor General Christopher B. Meister:

The Illinois Emergency Management Agency and Office of Homeland Security (IEMA-OHS or Agency) appreciates the work performed by Senior Audit Manager Mike Maziarz and your team in conducting the performance audit pursuant to House Resolution 167 regarding contracts and staffing of IEMA-OHS through fiscal years 2022 and 2023. We also appreciate the opportunity for the Exit Conference to discuss the recommendations detailed in the audit report.

Enclosed with this letter are the Agency's detailed responses addressing the recommendations of your office. Broadly speaking, the Agency agrees with the recommendations of this audit. With recognition that there is much to learn from our experience during the global pandemic, we share critical background and context against which this report should be read.

Unprecedented Global Disaster Response

COVID-19 rapidly evolved from what was believed to be isolated cases of a novel coronavirus (SARS-CoV-2 causing the disease "COVID-19") into a broad global pandemic with statewide impacts across Illinois. A federal Major Disaster Declaration was in place for the period of January 20, 2020 through May 11, 2023, along with 43 Gubernatorial Proclamations issued. Between FEMA and direct Congressional aid to Illinois and Illinois families, the federal response included over $15.4 billion in assistance to address this disaster alone. The pandemic's magnitude and duration created significant operational challenges that required unprecedented and sustained disaster response activities.

At the outset, scientific information regarding the transmission, morbidity, and mitigation strategies was incomplete. State actions often required rapid adjustments based on emerging federal and international guidance. Illinois, like all other states, experienced acute shortages in emergency equipment, personal protective equipment, COVID-19 testing materials, and healthcare personnel, necessitating emergency procurement strategies and cross-sector coordination. This context is a critical backdrop for understanding this report, as Illinois' contracts during this timeframe cannot be read in isolation. Instead, it is crucial to recognize that Illinois was

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competing with every other state, as well as foreign governments for these vital, life-saving and limited resources in an unprecedented and extraordinary disaster response.

Scarce Medical Resources and the Need for Billable Hour Contracts and Standby Time

Emergency response systems must maintain readiness before demand fully materializes during major disasters and public health emergencies. The COVID-19 pandemic created rapidly evolving and uncertain conditions regarding hospitalization trends, staffing demands, geographic surge patterns, and the duration of response operations. During this period:

- healthcare staffing demand increased significantly nationwide, limiting the availability of qualified personnel;
- future surge projections changed frequently; and
- delayed mobilization risked compromising continuity of care and emergency response capability.

Operational decisions were made based on contemporaneous public health information, staffing availability, and projected surge risks known at the time, and reflected good-faith operational judgments made during ever-evolving conditions. The duration and magnitude of the COVID-19 response increased the market-commanded premiums for scarce resources such as skilled nurses and medical professionals, personal protective equipment, and medical supplies.

Standby compensation during the COVID-19 response was consistent with longstanding practices utilized throughout emergency management, public safety, healthcare, utility restoration, and disaster response systems to preserve immediate response capability during periods of significant uncertainty. This process reduces mobilization delays and supports continuity of disaster response operations. Compensation in these circumstances is associated with maintaining deployment readiness and surge-response capability. In addition, federal disaster response frameworks recognize that emergency operations may require personnel and resources to be pre-positioned before impacts are fully realized. FEMA guidance has recognized certain standby and pre-positioning costs associated with emergency protective measures and continuity of operations under applicable emergency authorities.

Flexible Disaster Response

During a disaster response, the Agency's pressures are unique in that it must balance all contractual awards with the State's need to mitigate dangers and threats to the public health and safety of the residents and visitors of Illinois. This balance, and the ability through Section 7 of the Illinois Emergency Management Agency Act (IEMA Act) to suspend provisions of the Illinois Procurement Code that hinder or delay a response activity, is vital to ensuring the protection of lives and property and cannot be understated both in terms of the COVID-19 response and in planning for potential future disasters.

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The COVID-19 pandemic presented a test of the State's capabilities. Every disaster response, and each exercise conducted, is an opportunity to learn so that future response efforts evolve and continuously improve. This disaster response pressed the Agency and the State further beyond what prior disaster responses imagined, presenting new challenges in the scramble for supplies, trained professionals, and access to life saving drugs and equipment. Due to the flexibilities provided through the IEMA Act, Illinois remained a national leader in keeping residents safe, protected and supported our communities while avoiding worse outcomes, and aggressively responded to other events as they arose amidst the complications of the pandemic. This audit is a learning opportunity, but we should not forget the unprecedented nature of the demands the pandemic placed on the State.

Hindsight after recovering from a disaster affords us the clarity to better assess our challenges and enhance our work. This audit has greatly assisted the Agency to learn lessons and identify opportunities within our Agency for growth and improvement. We are reviewing, establishing, and implementing policies and procedures to safeguard fiscal processes for future disasters. Against this backdrop, we accept the recommendations of this report, and the opportunity to improve our responses to disasters, large and small, and while best protecting the residents of Illinois.

If you require any additional information or have questions, please contact our Chief Internal Auditor, Candice Long, at (217)720-6242 or Candice.M.Long@illinois.gov.

Sincerely,

SIGNED ORIGINAL ON FILE

Theodore D. Berger
Director

Attachments

cc: IEMA-OHS Chief Internal Auditor

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1. Contractors Paid for Time Not Worked

Recommendation

IEMA-OHS should, in terms of contractual relationships where staff are provided, conduct and document an analysis of the demand for those contractor staff. Additionally, if contractor staff are not needed, IEMA-OHS should consider developing contractual criteria that either lowers rates paid or limits paying for time not worked.

IEMA-OHS Response

IEMA-OHS agrees with this recommendation, that prior to any procurement, a documented analysis will be conducted to determine the specific needs of the Agency. Historically, prior to the award of a contract, the Agency engages in an analysis which includes criteria such as the specific capabilities, skills, certifications, locations, dates and times, availability, deployment flexibility, and the overall capability of a potential vendor to provide and sustain required contractual services.

The Agency recognized the need to document contractual oversight procedures and implemented corrective action in November 2023 through a Standard Operating Procedure (SOP) entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." An additional component of the SOP requires the creation of an individualized service contract checklist containing key contractual elements and instructions related to contract management. This checklist assists IEMA-OHS contract management staff to prioritize contractual elements and manage contractual staff efficiently. As a result of this audit, the Agency is in the process of revising and refining this SOP accordingly to ensure appropriate documentation and address the concerns raised in this recommendation. The Agency is seeking additional opportunities to train and exercise staff on the application of the SOP and the Federal Emergency Management Agency (FEMA) guidance.

Although agreeing with this recommendation generally, the Agency notes that in major disaster responses, organizations routinely compensate personnel for maintaining readiness and rapid deployment availability even when personnel are not continuously engaged in active field operations. This is commonly known as standby time. Examples of standby time include firefighters assigned to station readiness, EMS personnel pre-positioned ahead of anticipated surge events, healthcare personnel maintained on-call during patient surges and disaster-response personnel housed in temporary lodging pending deployment assignments. Emergency response systems must maintain readiness before demand fully materializes during major disasters and public health emergencies. The COVID-19 pandemic created rapidly evolving and uncertain conditions regarding hospitalization trends, staffing demands, geographic surge patterns, and the duration of response operations. During this period, healthcare staffing demand increased significantly nationwide, limiting the availability of qualified personnel. Surge projections changed frequently and delayed mobilization risked compromising continuity of care and disaster response capability. Operational decisions were made based on contemporaneous public health information, staffing availability, projected surge risks known at the time, and reflected good-faith operational judgments made under rapidly evolving conditions. Under these circumstances, standby staffing capacity was consistent with established emergency management practices emphasizing preparedness, continuity of operations, and surge readiness under conditions. Releasing personnel during temporary reductions in operational demand created substantial risk that critical medical staffing resources would not be available if conditions deteriorated or demand rapidly increased.

FEMA guidance has recognized certain standby time and pre-positioning costs associated with emergency protective measures and continuity of operations under applicable emergency authorities. IEMA-OHS follows FEMA's Public Assistance Program Policy Guide (PAPPG), which provides guidance regarding eligible reimbursement costs incurred by a State recipient under the Public Assistance Grant Program. Specifically, PAPPG references that Public Assistance funding for labor costs related to intermittent standby time for staff conducting eligible emergency medical care are allowable when standby time use and pay are consistent with a contract that requires payment for standby time. Two key criteria must be met in order for standby time costs to be eligible for reimbursement: (1) The standby time must have occurred when it was necessary to have resources available to conduct the respective life-saving action and the number of hours, and (2) individuals were reasonable and necessary based on the number of resources required, (PAPPG Version 4, effective June 1, 2020, pg. 71). FEMA manages the Public Assistance Grant Program and as such makes the final determination of reasonable cost eligibility for projects related to the Federal Public Assistance Grant Program including costs associated with standby time. All costs associated with the Agency staffing contracts that included standby time were submitted to FEMA, approved, and reimbursed to the Agency by FEMA. FEMA's approval reflects the Agency's compliance with this guidance.

2. Evaluation of Vendor Proposals

Recommendation

IEMA-OHS should ensure all vendor proposals are reviewed in an unbiased, fair, consistent, and thorough manner, including during State declared disasters.

IEMA-OHS Response

IEMA-OHS agrees with this recommendation. In exercising the award of contracts during a disaster, IEMA-OHS is careful to only suspend provisions of the Illinois Procurement Code (30 ILCS 500) where Section 7(1) of the Illinois Emergency Management Agency Act (IEMA Act) is invoked, to the extent necessary to preserve life and property. For each contract awarded under the disaster proclamation, IEMA-OHS' legal and procurement staff closely review each such suspension to ensure that contracts are awarded in a fair, unbiased, and thorough manner, to the extent possible, and that such awards conform with federal standards pursuant to 2 CFR 200. This process conforms with the Agency's policy dated March 5, 2015, entitled "Procurement during a State Declared Disaster (Disaster Procurement Policy)." During the COVID-19 disaster, IEMA-OHS Procurement Office completed over 1,200 resource requests for purchases and contracts for services. These resource requests were essential to the Agency's COVID-19 response efforts and mandate to protect public health and safety. As a result, time was a critical implementing factor. Despite this criticality, the Agency maintains that each of these contracts were reviewed in conjunction with the Disaster Procurement Policy, as well as applicable State and federal laws, and FEMA guidance. Based upon these recommendations, IEMA-OHS is in the process of updating this existing Disaster Procurement Policy to ensure adequate review and documentation of disaster procurement procedures. The Agency is seeking additional opportunities to train and exercise staff on the application of the SOP.

3. Contract Execution Signature Issues

Recommendation

IEMA-OHS should ensure all contracts, basic ordering agreements, and contract amendments are signed by both IEMA-OHS and the contractors on or before the effective date.

IEMA-OHS Response

IEMA-OHS agrees with this recommendation and seeks to ensure that all contracts are signed prior to their effective date. In awarding contracts during a disaster, IEMA-OHS is careful to only suspend provisions of the Illinois Procurement Code, where Section 7(1) of the IEMA Act is invoked, to the extent necessary to preserve life and property. For each contract awarded under the disaster proclamation, legal and procurement staff closely review each such suspension to ensure compliance with the intent of the Procurement Code while recognizing the unique nature of timely emergency response. This process conforms with the Agency's policy dated March 5, 2015, entitled "Procurement during a State Declared Disaster." IEMA-OHS is presently in the process of updating this existing policy to ensure adequate review and documentation of disaster procurement procedures. The Agency is seeking additional opportunities to train and exercise staff on the application of the SOP.

4. Failure to Enforce Contract Requirement on Idle Contractors

Recommendation

IEMA-OHS should enforce contract provisions related to billable-hour contracts and document how compliance with the provisions was accomplished. Additionally, IEMA-OHS should maintain documentation to support how many contractual staff are needed to best utilize available funding.

IEMA-OHS Response

IEMA-OHS agrees with this recommendation. The Agency recognized this weakness and implemented corrective action in November 2023 through the SOP entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." The Agency believes the SOP addresses this recommendation, as it establishes more thorough contract management duties, including accountability for contract deliverables and compliance. An additional component of the SOP requires the creation of an individualized service contract checklist containing key contractual elements and instructions related to contract management. This checklist assists IEMA-OHS contract management staff to prioritize contractual elements and manage contractual staff efficiently. As a result of this audit, the Agency is in the process of reviewing this SOP, with the goal of revising and refining the procedure to better address the concerns raised in this recommendation. The Agency is seeking additional opportunities to train and exercise staff on the application of the SOP.

5. Adequate Support for Billings

Recommendation

IEMA-OHS should ensure vendors provide adequate timesheet documentation for billable-hour contracts. IEMA-OHS should verify that timesheets are provided with a standardized format, detailed descriptions of work completed, and contractor signatures or other documented mechanisms for certifying the accuracy of their timesheet. IEMA-OHS should ensure vendors provide adequate timesheet documentation for billable-hour contracts. IEMA-OHS should verify that timesheets are provided with a standardized format, detailed descriptions of work completed, and contractor signatures or other documented mechanisms for certifying the accuracy of their timesheet.

IEMA-OHS Response

IEMA-OHS agrees with this recommendation. In conducting a review of documentation prior to this audit, the Agency independently recognized this issue and implemented corrective action by adopting in November 2023 the SOP entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." The SOP specifically requires the contract manager responsible for contractor oversight will ensure that all timesheets are reviewed for accuracy in accordance with the Basic Order Agreement (BOA) and contract in Section V.C. An additional component of the SOP requires the creation of an individualized service contract checklist containing key contractual elements and instructions related to contract management. This checklist assists IEMA-OHS contract management staff to prioritize contractual elements and manage contractual staff efficiently. As a result of this audit, the Agency is in the process of reviewing the SOP, with the goal of revising and refining the procedure to better address the concerns raised in this recommendation. The Agency is seeking additional opportunities to train and exercise staff on the application of the SOP.

6. Invoice Billing Oversight Deficiencies

Recommendation

IEMA-OHS should devote sufficient resources to the review of billable-hour contractors, prior to making payments to vendors, to ensure that taxpayer funds are protected from loss. Additionally, IEMA-OHS should require all billable-hour contractors to maintain signatures or other documented mechanisms, on time reports for time billed to the State of Illinois for certifying the accuracy of the time reports. Finally, IEMA-OHS should have policies and procedures in place for invoice review prior to commencing work with the contractors.

IEMA-OHS Response

IEMA-OHS agrees with this recommendation. In conducting a review of documentation prior to this audit, the Agency independently recognized this issue and implemented corrective action by adopting in November 2023 the SOP entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." The SOP addresses contract management and oversight by requiring contract managers to ensure that invoiced hours and costs are accurate and supported with documentation in Sections IV and V. The SOP requires individualized review of documentation to ensure accuracy and completeness.

7. Monitoring Contract Deliverables

Recommendation

IEMA-OHS should ensure all contract deliverables are completed by its contractors and amend deliverables as needed to reflect the agency's expectations from the vendor.

IEMA-OHS Response

IEMA-OHS agrees with this recommendation. In hindsight, the Agency acknowledges best practice would have been to amend specific deliverables as needed to reflect evolving expectations. The Agency notes that the contracts addressed in these reviews are billable-hour service contracts. Deliverables under these contracts are the equivalent of a menu of general and specific services that the Agency could have ordered against as needed. In this instance, the Agency chose to dedicate contractor time to those efforts that the Agency could not perform. The Agency determined that it was in the best interest of the public to have contractors perform these tasks based upon the rapidly changing circumstances of the Agency's disaster response.

8. Overpayment of Premium Rate to Contractor

Recommendation

IEMA-OHS should develop policy whereby billable-hour contractors that charge an all-inclusive rate will have the rate reduced when not all the components of the rate are utilized.

IEMA-OHS Response

The Agency agrees with this recommendation and commits to awarding contracts and rates to ensure that all awards are competitive to the market and appropriate to the award. IEMA-OHS takes seriously its commitment to prevent waste, fraud, and abuse of taxpayer dollars, and seeks to balance all awards with the Agency's mandate to mitigate dangers and threats to the public health and safety of Illinois residents.

IEMA-OHS acknowledges at the time these contracts were procured, the market for staffing contracts demanded an all-inclusive rate due to the shortage of skilled professionals and competitive demand across the country. Additionally, the Agency's medical staffing contracts were designed to ensure the vendor was primarily recruiting out-of-state medical staff in order to avoid competition with Illinois hospitals. The Agency attempted to keep these contracts competitive by limiting the term of each, allowing for both the reevaluation of the State's need and an opportunity to capture the current rate and inclusion at each short-term period. The Agency is in the process of updating the Agency's policy dated March 5, 2015, entitled "Procurement during a State Declared Disaster" with clarification that the Agency will perform a documented review of current contractual rates prior to each renewal period to ensure that competitive market pricing is taken into account prior to moving forward with a contract renewal.

9. Using Contractual Staff in Regular State Agency Positions

Recommendation

IEMA-OHS should develop procedures on when to utilize billable-hour contractors in lieu of regular State employees to perform work. The procedures should address the negotiation of rates and take into consideration rates paid to regular State employees for the same work.

IEMA-OHS Response

IEMA-OHS agrees with this recommendation. In conducting a review of use of contractors prior to this audit, the Agency independently recognized this issue and implemented corrective action by adopting in November 2023, the SOP entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." In Section IV, "Ordering Process," the SOP outlines the process whereby Agency job titles and duties are reviewed against the ordered work to ensure that duplication is limited to only emergent needs and timely notification is sent to impacted bargaining units. The process requires review by the Chief Fiscal Officer, Chief Legal Counsel, Human Resources Director, and Labor Relations Administrator to ensure that the contract minimizes these risks.

10. Billable-Hour Contract Overtime

Recommendation

IEMA-OHS should implement and enforce an approval process for time worked by billable-hour contractors exceeding an appropriate number of hours.

IEMA-OHS Response

IEMA-OHS agrees with this recommendation. In conducting a review of contractor time prior to this audit, the Agency independently recognized an issue and implemented corrective action by adopting in November 2023 the SOP entitled "IEMA-OHS Process and Procedure for Ordering from and Managing an Agency Service Contract." In Section IV, "Ordering Process," the SOP outlines the process whereby Agency job titles and duties are reviewed against the ordered work to ensure that duplication is limited to only emergent needs and ensures timely notification to impacted bargaining units. The process requires review by the Chief Fiscal Officer, Chief Legal Counsel, Human Resources Director, and Labor Relations Administrator to ensure the minimization of the risk of contractors exceeding an appropriate number of hours. Section V of the SOP provides for additional oversight by designating a contract manager to track and review contractor hours to ensure all time utilized is in the best interests of the Agency and State of Illinois.

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LPU Order 00000 • August 2026 • 30 Copies