Amplify 2026

November 2-5 Scottsdale, AZ

# From bills to brilliance:

## Unlocking LegalVIEW® BillAnalyzer



Wolters Kluwer

ELM Solutions

# Speakers



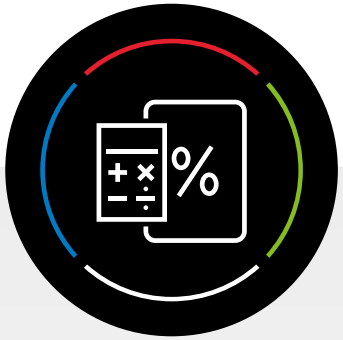
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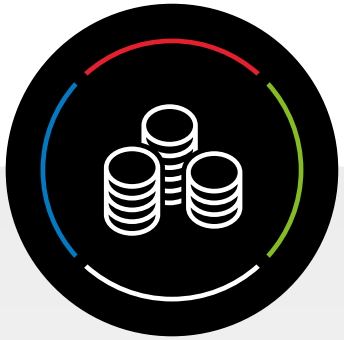
# Forensic spend analysis through retro audits

A custom, periodic investigation of legal spend and previously billed invoices by experienced LegalVIEW BillAnalyzer attorneys.



## Billing issues

- Identify non-compliance, inefficient billing, overbilling and duplication.
- Assess industry benchmarks and claim matter efficiencies.



## Recoverable spend

- Quantify recoverable overpayments and clawback opportunities.
- Recommend best practices and strategies to address overpayments.



## Better decisions

- Evaluate hourly versus alternative fee arrangements.
- Improve billing practices and close guideline gaps.

# When might you want or need a retroactive audit?

- Attorney fee awards
- Right to counsel/independent counsel
- Poor case outcome
- Want certain firm insights without onboarding onto a full e-billing program
- CLO cost control initiatives

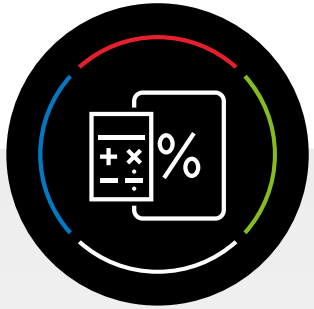
# LegalVIEW BillAnalyzer’s retro audits: custom spend insights

As legal costs rise, insights tailored to client priorities help corporate and claims legal teams assess law firm performance and guide selection.



## Spend and staffing

- Pinpoint the highest spend by law firm
- Identify higher-cost firms versus peers
- Compare jurisdiction spend with peers
- Spot staffing inefficiencies within and across claims



## Billing and compliance

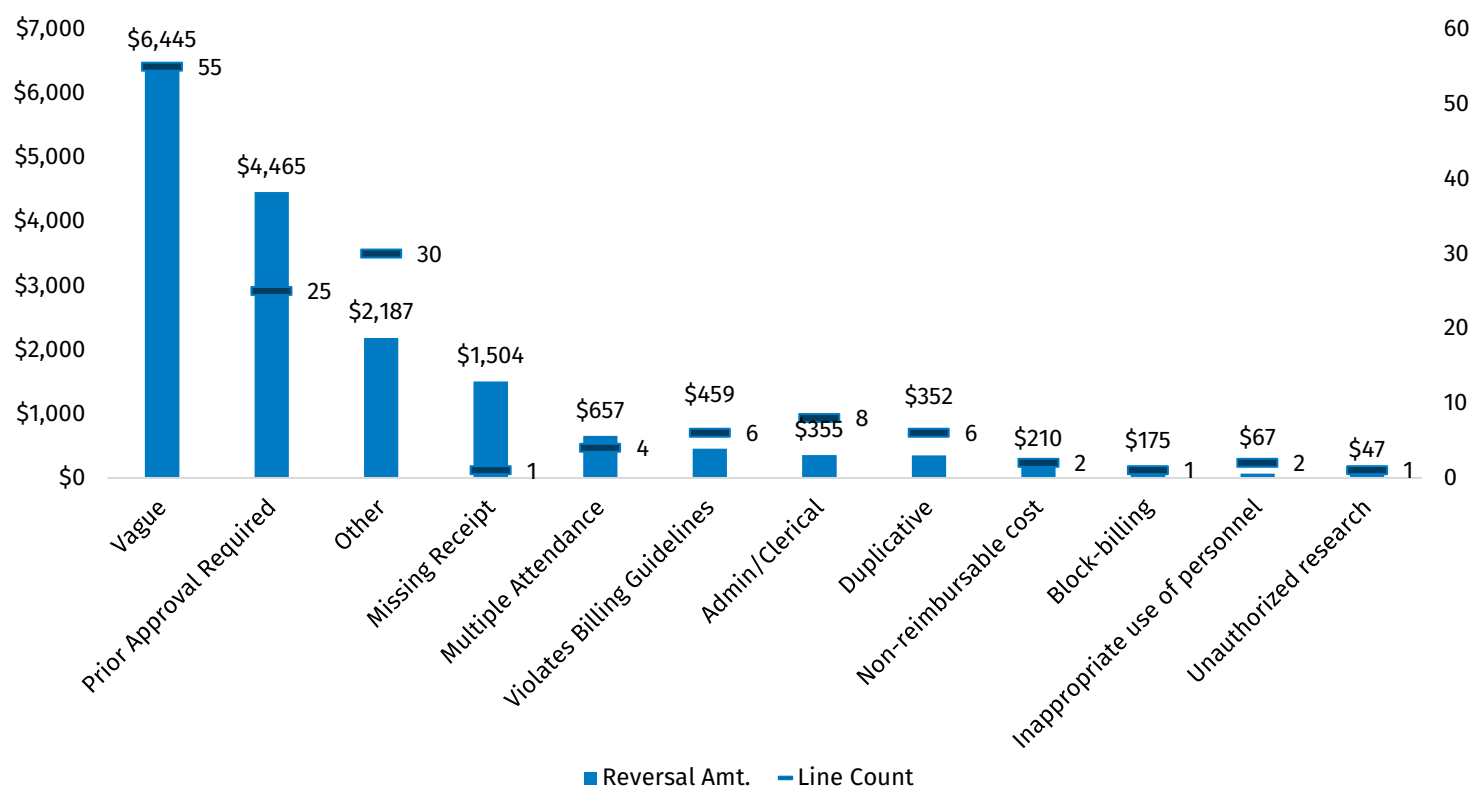
- Identify the most compliant firms and timekeepers
- Find unauthorized vendor charges
- Flag inefficient or fraudulent billing: churning, padding and excessive time across matters, by firm and timekeeper



# Spend analysis and insights

## Insights in action: Sample metrics

# LegalVIEW BillAnalyzer helps clients understand and improve their legal spend program



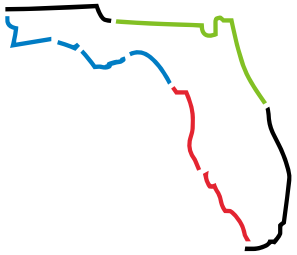

- For this subset of data, LegalVIEW BillAnalyzer identified a total of ~$17K in net adjustments across law firm invoices.
- Firms accepted the majority of these adjustments on appeal.
- However, *client* reviewers reversed these LegalVIEW BillAnalyzer adjustments after appeals.

| Client reviewer | Line count | Client reversal |
|---|---|---|
| Client reviewer 1 | 2 | $294.00 |
| Client reviewer 2 | 5 | $3,744.35 |
| Client reviewer 3 | 134 | $12,884.00 |
| **Total** | **141** | **$16,922.35** |

| Law firm | Line count | Client reversal |
|---|---|---|
| Firm 1 | 126 | $11,054.00 |
| Firm 2 | 2 | $180.00 |
| Firm 3 | 1 | $38.50 |
| Firm 4 | 5 | $3,744.35 |
| Firm 5 | 2 | $294.00 |
| Firm 6 | 1 | $198.00 |
| Firm 7 | 4 | $1,413.50 |
| **Total** | **141** | **$16,922.35** |

Sample Data from Mature LegalVIEW® BillAnalyzer Program

# States, a deeper dive

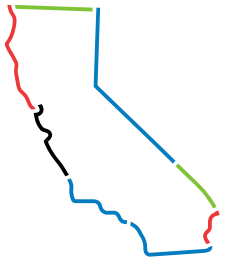


**Florida**

**114.3K** Invoices reviewed

**$188.7M** Billed amount

**$14.7M** Net savings

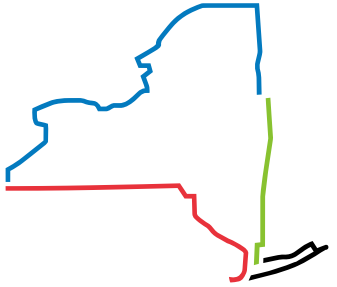


**California**

**18.0K** Invoices reviewed

**$115.3M** Billed amount

**$1.5M** Net savings

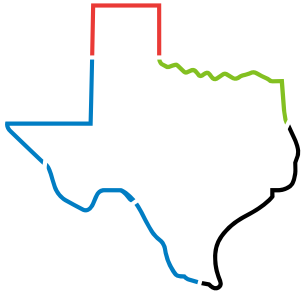


**New York**

**12.5K** Invoices reviewed

**$10.1M** Billed amount

**$0.2M** Net savings

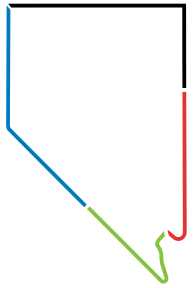


**Texas**

**14.9K** Invoices reviewed

**$16.1M** Billed amount

**$0.9M** Net savings

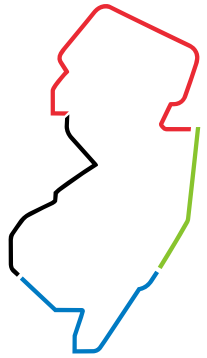


**Nevada**

**13.7K** Invoices reviewed

**$16.0M** Billed amount

**$1.2M** Net savings



**New Jersey**

**2.2K** Invoices reviewed

**$5.0M** Billed amount

**$0.2M** Net savings

**Rest of Program**

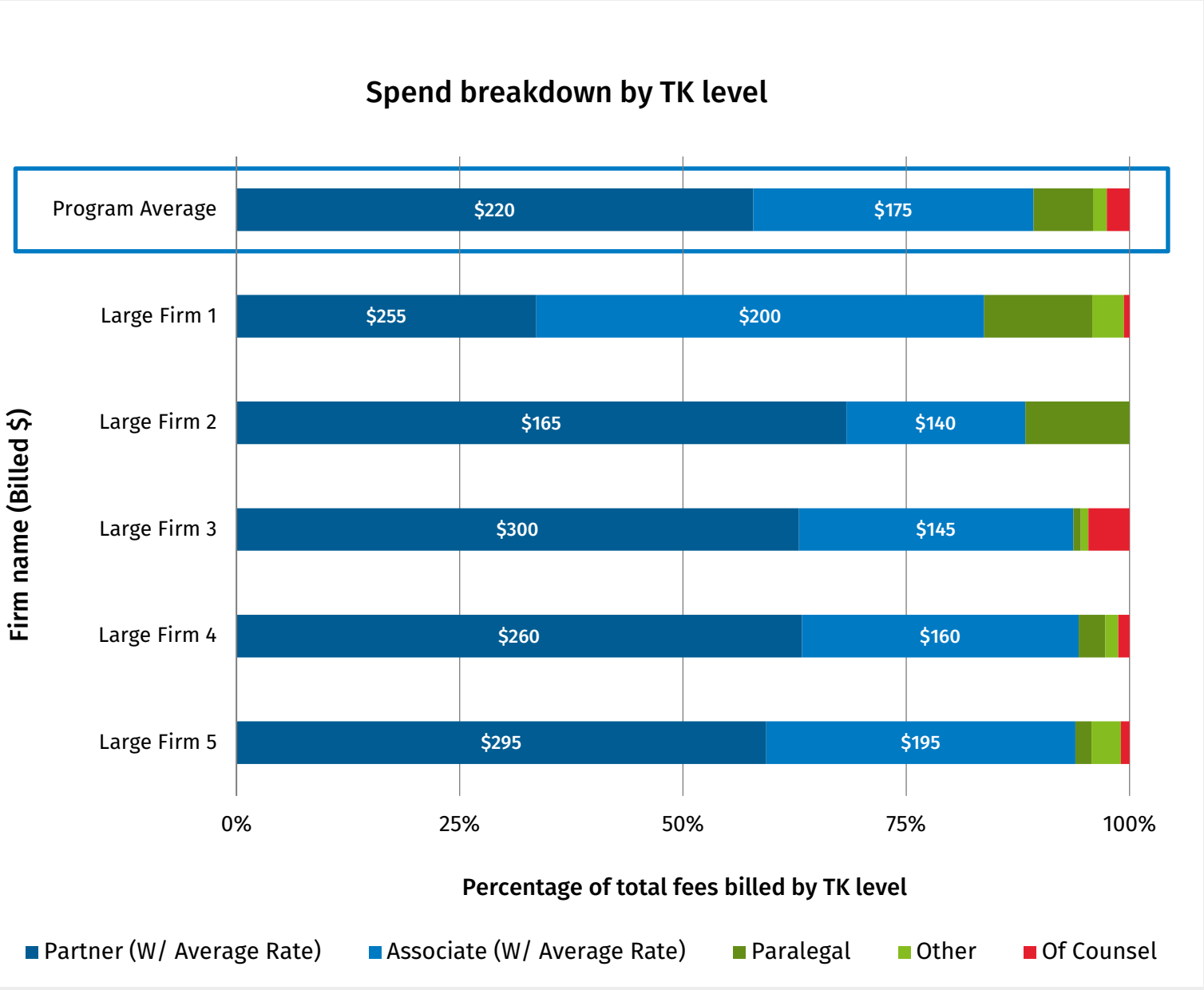
**71.1K** Invoices Reviewed **$51.3M** Billed Amount **$1.1M** Net Savings

# Spend by timekeeper: Analysis example

All top firms, with the exception of Large Firm 1, bill a higher than average amount of their work at the partner level. The average Partner rate across these four (4) firms is $255. This represents a ~16% premium versus the average Partner rate paid across entire program of $220.

Large Firm 2 reflects the lowest Partner rate of the group, however bills around 65% at the Partner rate and has highest rate of exceptions and Client Givebacks.

While Large Firm 1 does a good job of limiting work to the Associate level, they bill their Associate work at an hourly rate of $200, higher than $175 rate across the rest of the program.




Sample Data from Mature LegalVIEW® BillAnalyzer Program

# Timekeepers per matter by top four case types

The client guidelines allow claims professionals to approve more than one attorney to work a complex file. staffing large numbers of timekeepers on a matter may indicate overbilling or churning by firms. LegalVIEW BillAnalyzer is available to develop a review protocol to manage staffing on matters at client's request.

### CD

- 13,309 open matters
- **Average of 4 timekeepers per file**
- >5 timekeepers on 2,158 Matters
- 36 timekeepers on highest staffed Matter
- >20 timekeepers on 121 matters

### Premises liability/ Bodily injury

- 3,761 open matters
- **Average of 4 timekeepers per file**
- >5 timekeepers on 737 matters
- 13 timekeepers on highest staffed matter

### Large loss

- 1,053 open matters
- **Average of 3 timekeepers per file**
- >5 timekeepers on 127 matters
- 27 timekeepers on highest staffed matter

### Auto PD/BI

- 490 open matters
- **Average of 3 timekeepers per file**
- >5 timekeepers on 26 matters
- 16 timekeepers on highest staffed matter

# Timekeepers per matter by top four firms

The client guidelines allow claims professionals to approve more than one attorney to work a file. staffing large numbers of timekeepers on a matter may indicate overbilling or churning by firms. LegalVIEW BillAnalyzer is available to develop a review protocol to manage staffing on matters at client's request.

### Firm A

- 2,386 open matters
- **Average of 4 timekeepers per file**
- More than 5 timekeepers on 286 matters
- 18 timekeepers on highest staffed matter

### Firm B

- 980 open matters
- **Average of 4 timekeepers per file**
- More than 5 timekeepers on 118 matters
- 11 timekeepers on highest staffed matter

### Firm C

- 237 open matters
- **Average of 19 timekeepers per file**
- More than 5 timekeepers on 199 matters
- **More than 20 timekeepers on 121 matters**
- 36 timekeepers on highest staffed matter

### Firm D

- 579 open matters
- **Average of 6 timekeepers per file**
- More than 5 timekeepers on 246 matters
- 16 timekeepers on highest staffed matter

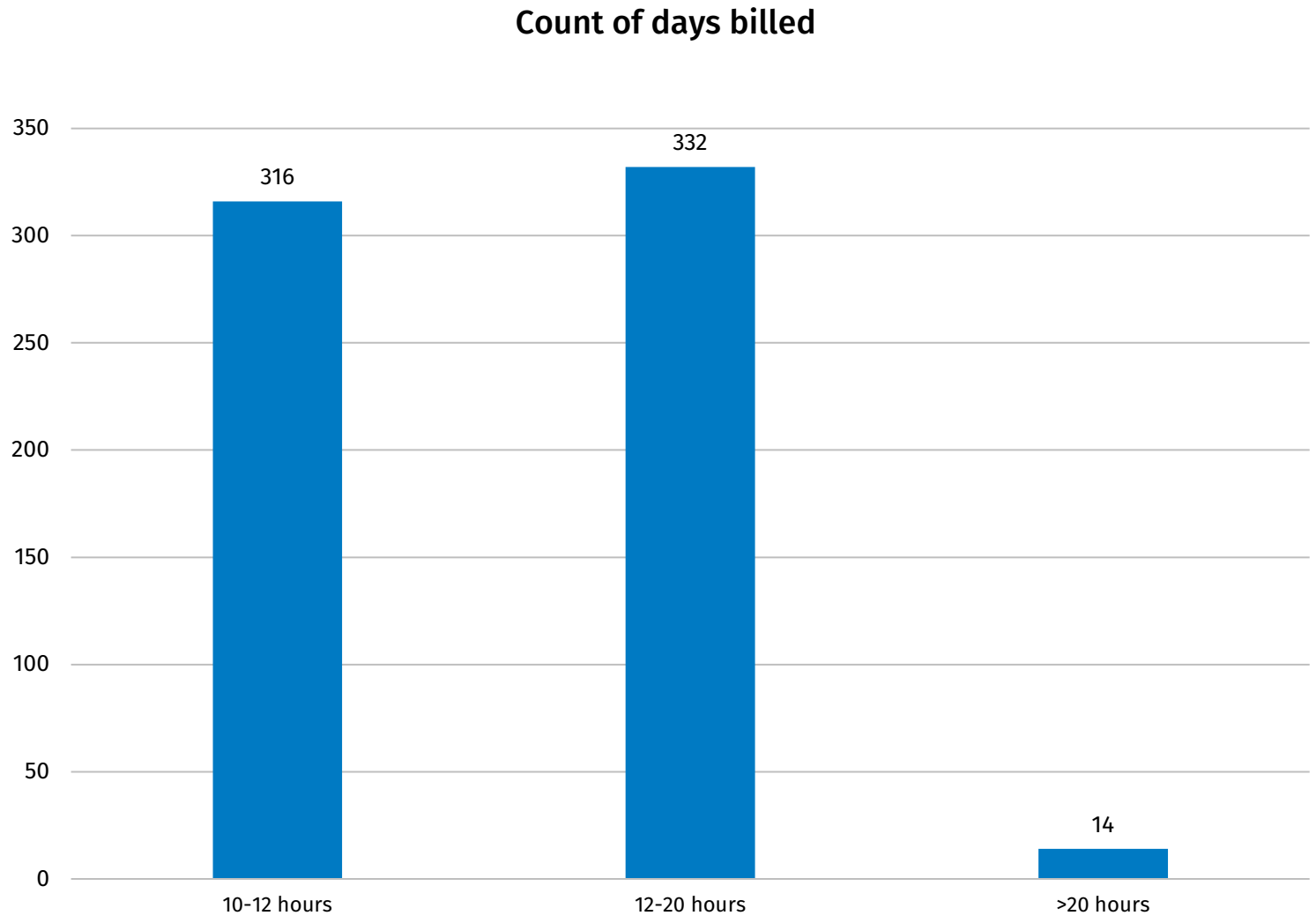
# Top firms and timekeepers that bill in excess of 10 hours a day

| Firm and timekeeper | Dollars billed over 10+ hours | 10+ hour billing days |
|---|---|---|
| **Firm A** | **$28,323** | **164** |
| Attorney A | $16,100 | 113 |
| Attorney B | $6,180 | 20 |
| Paralegal A | $1,806 | 10 |
| Attorney C | $1,340 | 9 |
| Attorney D | $1,029 | 3 |
| Paralegal B | $820 | 4 |
| Attorney E | $585 | 1 |
| Attorney F | $300 | 2 |
| Paralegal C | $100 | 1 |
| Attorney G | $63 | 1 |
| **Firm B** | **$285** | **1** |
| Attorney H | $285 | 1 |

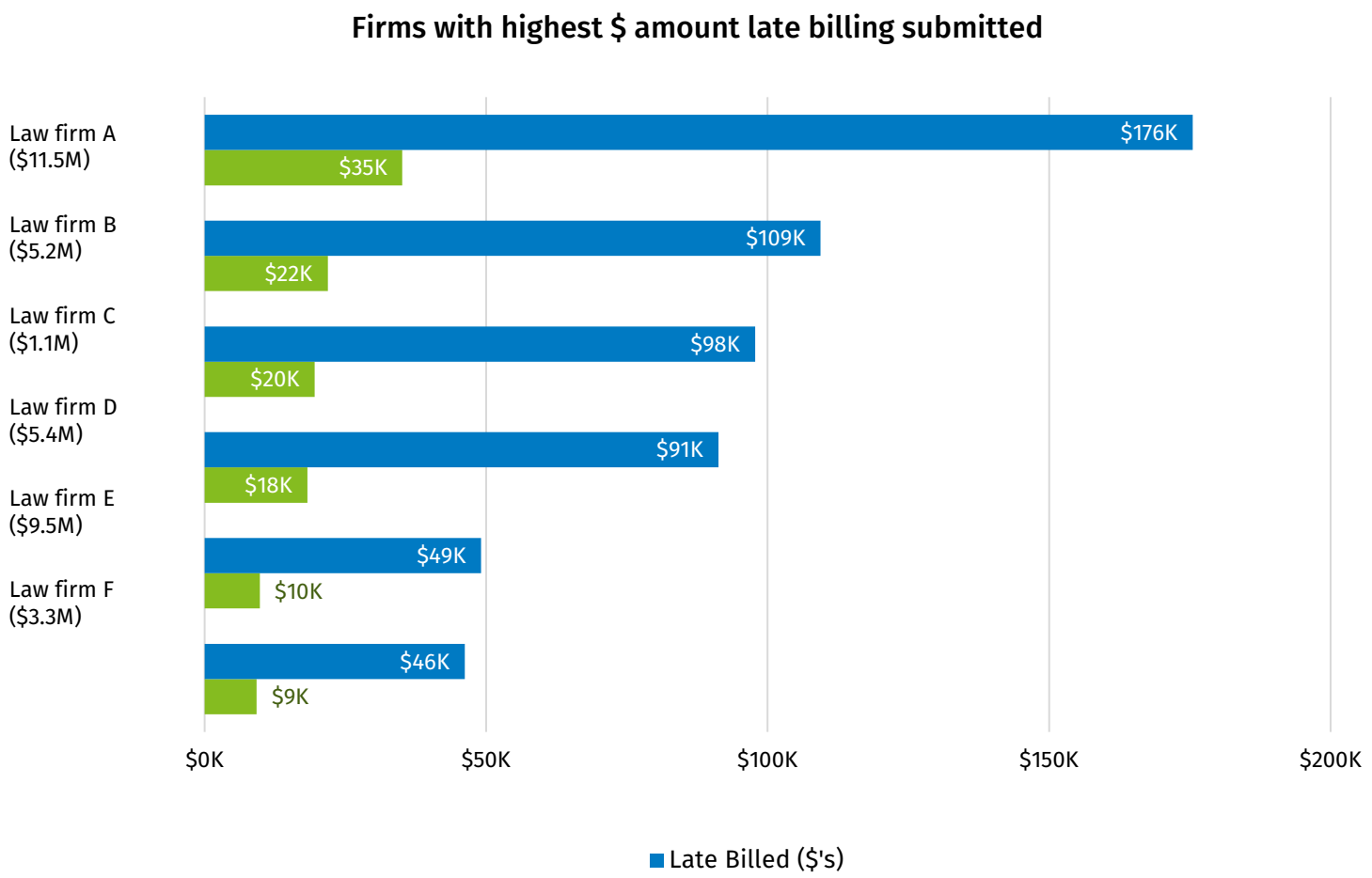
All Data reflects Finalized invoices received Year 2025

# Timekeeper A – Days billed over 10 hours

- In total, Timekeeper A has billed more than 10 hours on 662 days out of 2843 days billed, or 23%.
- From Jan 2 - Feb 27, 2025, every day billed was over 10 hours by Timekeeper A.



# Late billing: Firms follow-up



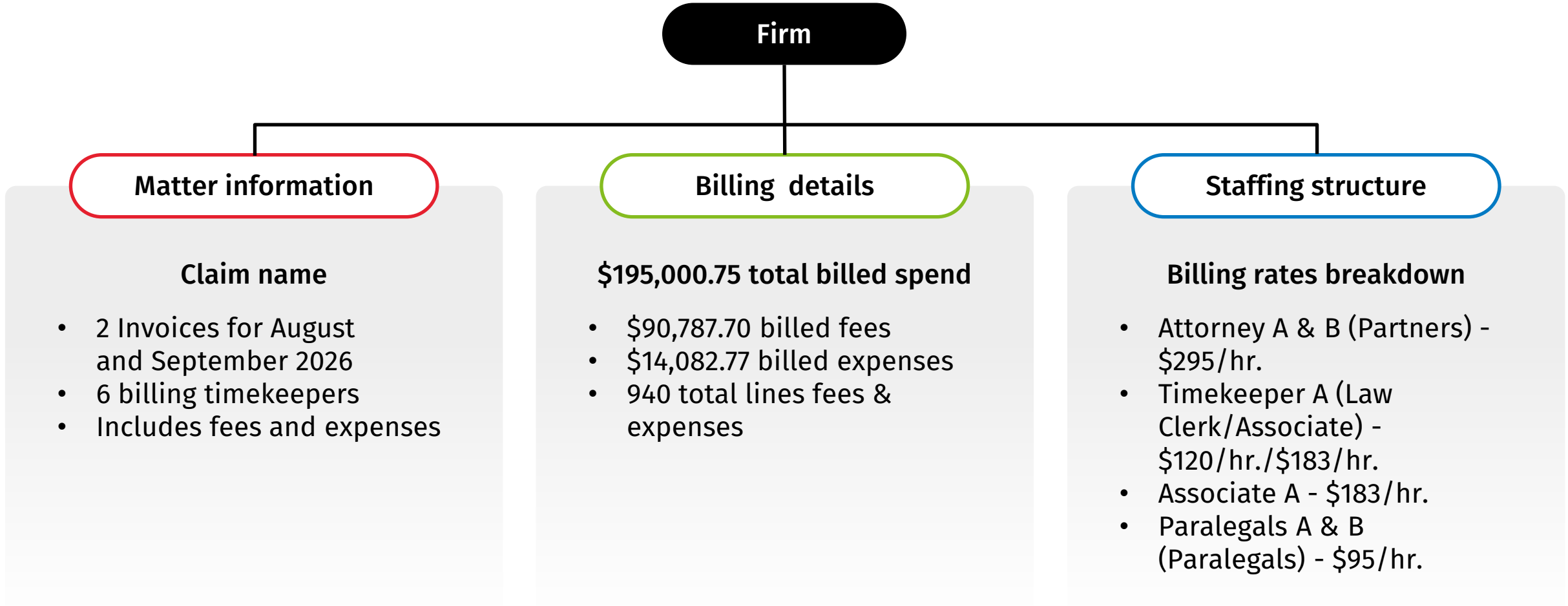

- This small group represents a distinct subset of billers with high amounts of late billed lines both by dollar amount and line count.
- Out of this group, all but Law Firm C are also within the top 10 billing firms to client's LegalVIEW BillAnalyzer program generally. So, while having high aggregate totals, they do submit less than 2% of their billing later than 90 days.
- Law Firm C, however, stands out as both a lower billing firm than the rest and submits nearly 9% of their billing later than 90 days.

All data reflects finalized invoices received year 2025

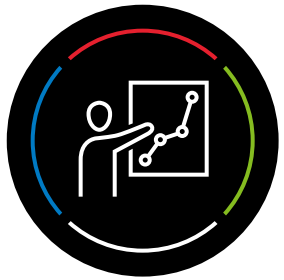


# Forensic retro audit case studies

# Case study #1:  Insurance claim audit



# Key audit findings and recommendations



## Key audit findings

- LegalVIEW BillAnalyzer identified a total of $37.4K in compliance violations based upon industry standards
- Adjustment opportunity of 30.3% of total billed spend of $195.1K before simulated appeal process
- After applying a simulated appeal process, the projected compliance violations or total dollars deducted after appeal are $20K
- Projected compliance adjustment opportunity is 15.8%

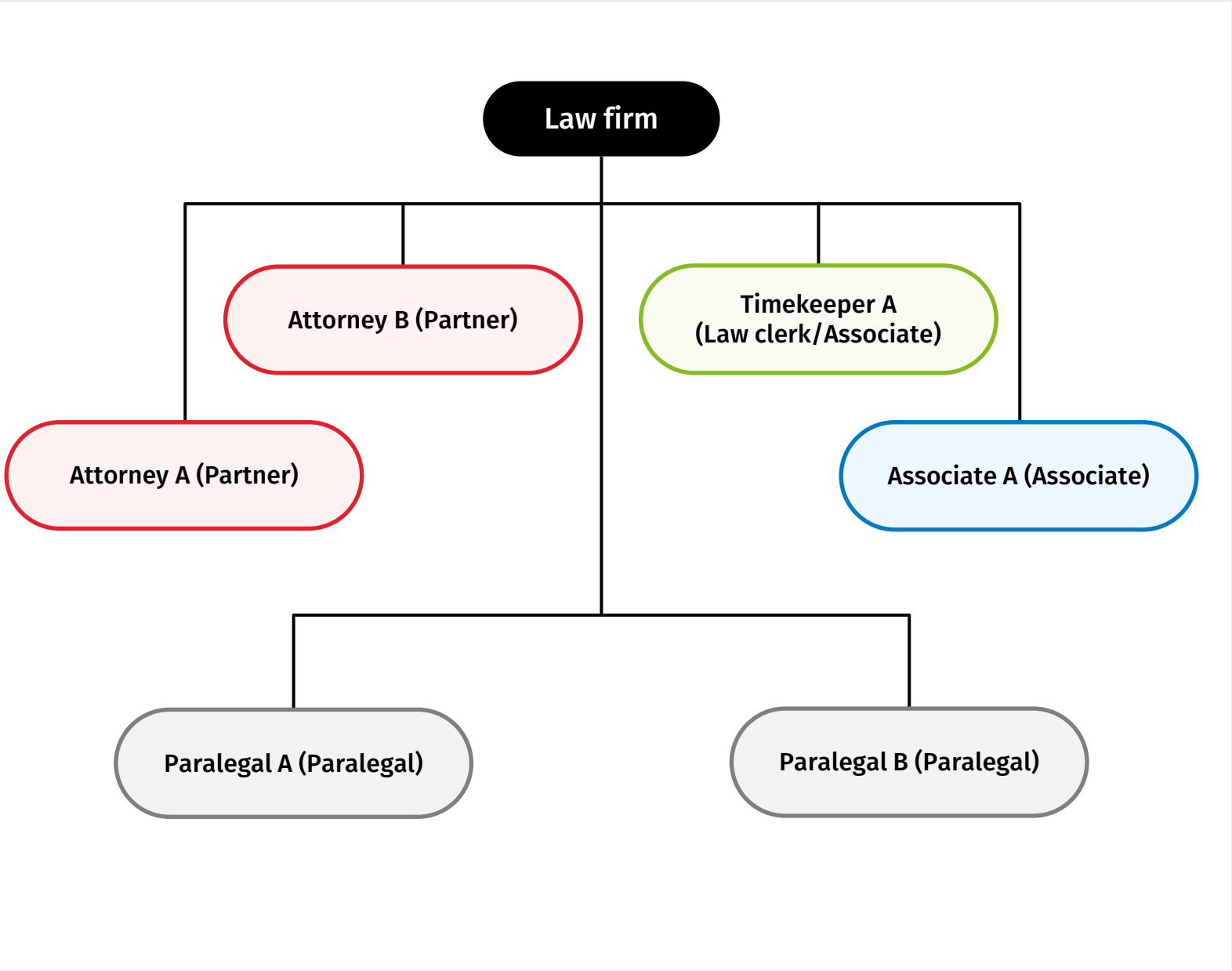


## Recommended next steps

- Discuss claw back amount, staffing, duplication of effort and pattern billing problems with law firm.
- Use audit results as a basis for future case retention discussions

# Law firm staffing structure

| Billing breakdown | | |
|---|---|---|
| **Timekeeper** | **Timekeeper level** | **Billed lines** |
| Attorney A | Partner | 25 lines |
| Attorney B | Partner | 71 lines |
| Timekeeper A | Law clerk/ associate | 233 lines |
| Associate A | Associate | 155 lines |
| Paralegal A | Paralegal | 38 lines |
| Paralegal B | Paralegal | 263 lines |
| Expenses | N/A | 14 lines |
| **Total lines billed** | | **799 lines** |



# Audit observations



## Staffing/partner duplication of effort

There is significant discernible duplication of effort by the partners on this matter.

- Partner A took the lead or “billing” partner role on the file and billed tasks which made clear he would try the case. But she stepped in repeatedly to review various file documents Partner B had reviewed and addressed and attended conferences with the client and opposing counsel which were routine and already staffed by Partner B.
- Partner B handled the day to day management of the file and conducted all depositions, including those depositions which were taken in lieu of trial testimony.
- This duplication of effort created inefficiencies and increased law firm billing.
- Some of the routine depositions of law witnesses should have been handed by the associate on the file.

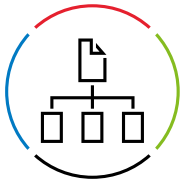


## Overall duplication of effort

Prepping for trial is often an “all hands” situation, as seen in this billing. The Firm utilized three paralegals which is also inefficient.

- Adding additional staffing to a matter leads to increased billed time to get up to speed and communicate internally.
  Firms do not also explicitly call out this internal file managed in its narratives, but rather pad it into other compliant narratives.
- There is a significant amount of file review to prepare notebooks and update trial summaries by multiple timekeepers in August. The Firm is very good at identifying the different work product that resulting from the review, but adding additional staff to the matter leads to inefficient duplication of effort.

# Audit observations (cont.)



## Administrative tasks

As is commonly seen in billing by Firms in this state, Paralegal A primarily bills for tasks, which are solely administrative in nature, at the paralegal rate. Most of her entries are also block billed. The Firm is billing the secretarial assistance on the file to the client which, under industry standards, is considered the Firm's overhead and cost of doing business.



## Block and vague

Overall, the Firm provides sufficient detail in their narratives. A few lines were reduced for block billing, such as one of Partner A's lines where she billed to prepare and attend in the same narrative. Industry standards require firms to bill these tasks separately. She also billed one line for "trial prep" which is too vague to allow. The majority of Paralegal A's billing is block, but many of these lines were reduced as administrative which is the more substantive compliance issue.



## Over 10 hours a day

LegalVIEW BillAnalyzer did reduce timekeepers who billed more than 10 hours
a day. The invoices indicated the Firm was preparing for trial, which would justify working in excess of the industry standard of 10 hours in a day. Notably, however, Timekeeper A billed 23.1 hours on August 12, 2024  It is standard to allow heavier billing on the days leading up to trial, but a 23.1 hour day is too lengthy for any timekeeper at any time.



## Expenses

From the narratives, the expenses appeared to be standard and reimbursable, but LegalVIEW BillAnalyzer did not have the invoices or receipts to verify against the billed amounts.

- A hotel expense was submitted for Associate A in the amount of $3,500.29. LegalVIEW BillAnalyzer did not have the receipt to confirm the amount of nights this charged encompassed.  The industry standard for hotel charges in non-major metro areas is capped at $250 per night.  No other travel was billed on the invoices.

# Audit observations (cont.)



## Law clerk billing

Timekeeper A billed the Firm's "paralegal" rate of $120 before she became an associate. Most guidelines prohibit the billing of law clerks. The Firm should have obtained approval for use of a law clerk from the client. It may be appropriate if she was trained to do paralegal work while she awaited bar induction.

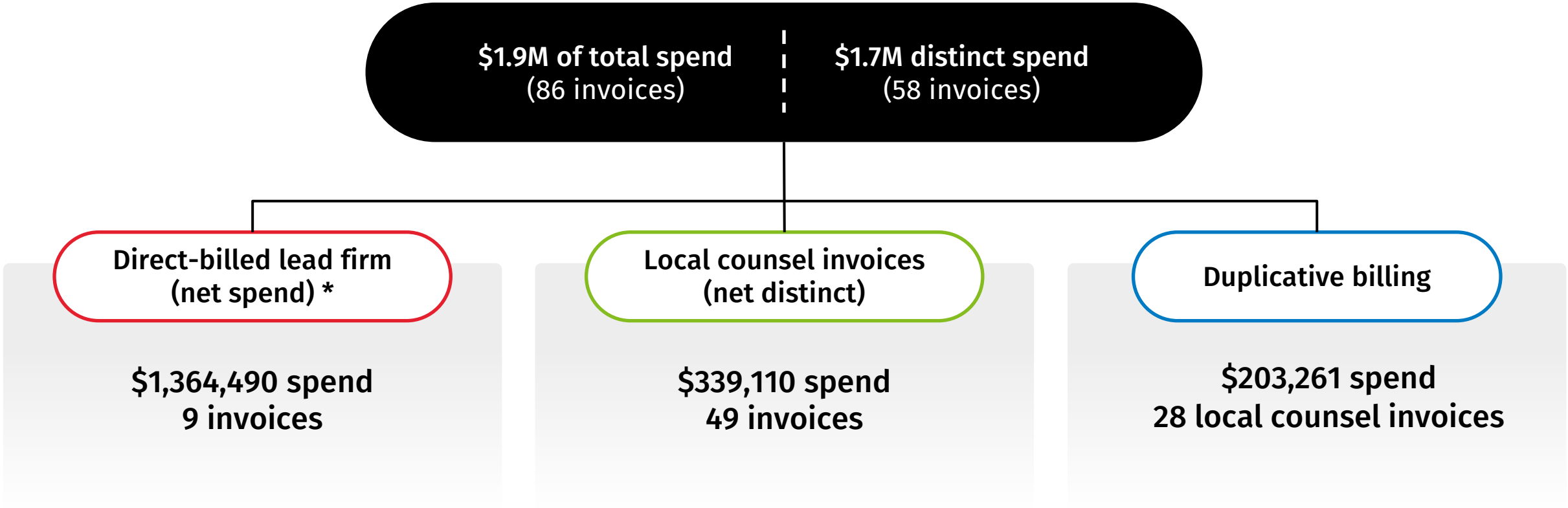


## Value billing or pattern billing

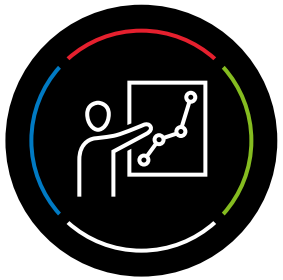
The Firm bills certain tasks by value rather by the actual time it took to complete the task. For example:

- Timekeeper A prepared various notices and signature pages. Preparation of simple notices of service, as well as the signature blocks for pleadings and discovery were billed at .3 for each document. Billing every form or routine notice at .3 on a separate line does not reflect the actual time the tasks took to complete. This type of billing inflates the law firm's fees. These were reduced to allow for one entry.
- Every time the Firm bills to conduct legal research, the task is billed at either .9 or 1.9. The Firm billed to conduct legal research on 35 lines by four different timekeepers. Seeing this pattern across multiple timekeepers indicates there is a Firm practice to bill at a set amount, rather than for the actual time expended. Further, industry standard is to require prior approval for legal research which exceeds 2 or 3 hours, depending on the guideline set. Using this unit ensures the line won't be adjusted for prior approval.

# Case study #2:  Law firm audit



# Key audit findings and recommendations



## Key audit findings

- LegalVIEW BillAnalyzer reviewed ~$1.9M in lead firm fees and expenses across three matters. Net spend: $1.7M.

### $69K (4%)

**Identified billing violations**

- $58K in billing guideline violations
- $11K in unapproved timekeeper rates

### $130K (8%)

**Additional potential reductions**

Based on best practices and industry norms. Excluded from defined audit savings because current agreements lack the relevant provisions.

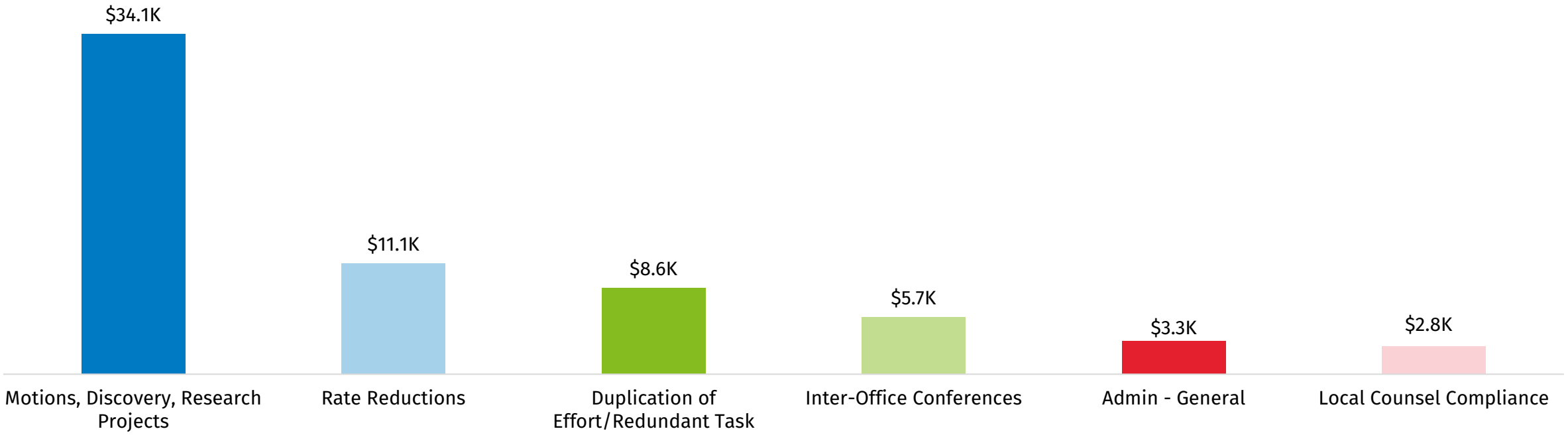
**Total potential reductions: 12%**



## Recommended next steps

- Pursue $69K in credits and negotiate the additional $130K, including education on future billing.
- Update billing agreements to meet industry standards and require detailed entries.

# Bill review identified ~4% or $69K of compliance violations




**3**
Matters audited

**1**
Law firms

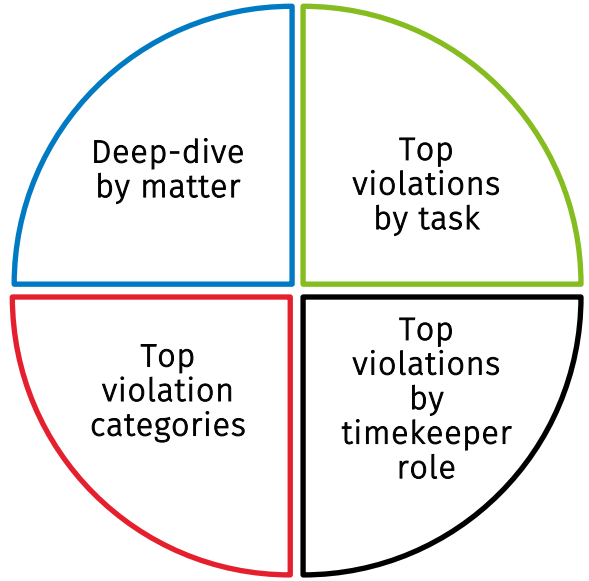
**58**
Invoices reviewed

**3,462**
Line items

**$1.7M**
Net invoice spend

**$68.8K**
Violation reductions

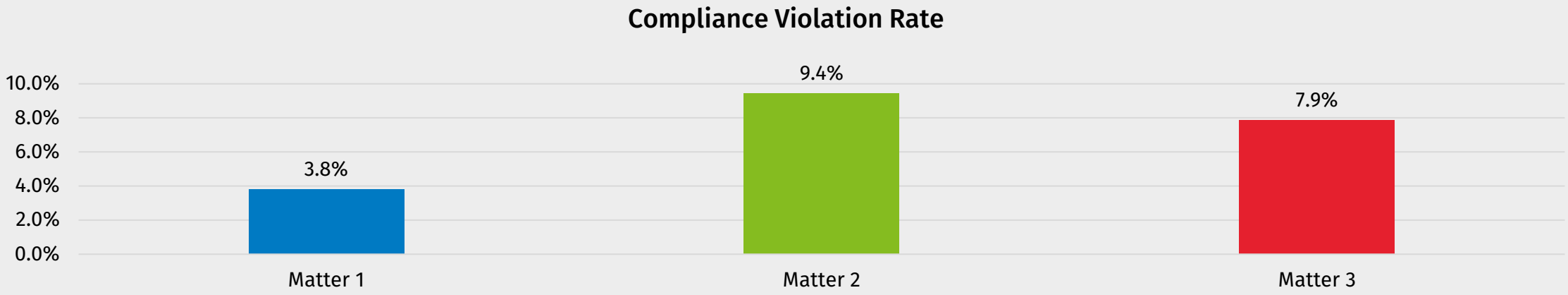
# Matter-level audit results




**All matters had two common themes of compliance issues**

- **Overuse of internal meetings** (Inter-office conferences, internal communications between attorneys, strategy sessions)
- **Redundancy of tasks** (multiple professionals performing the same task, or repeating descriptions/billing for the same task )

Note: Matters #2 & #3 were significantly smaller than #1, with few invoice lines driving the violation rate




Note: Compliance violation rates exclude any reductions for duplicative billing as noted earlier.

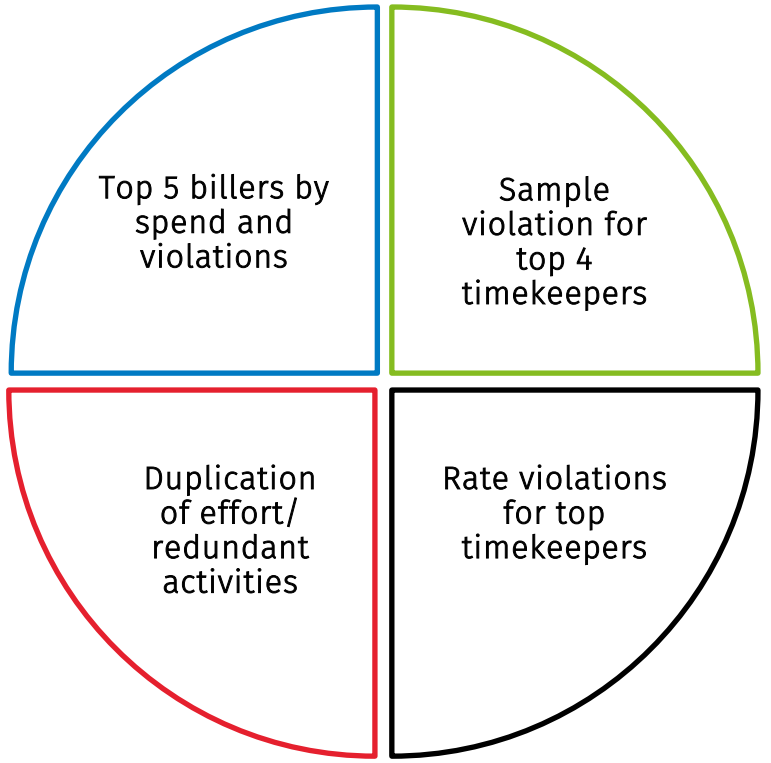
# Timekeeper-level audit findings

- Timekeeper-level analysis was performed only on the direct billing of lead firm's audit ($1.4M)

- Generally, most of the firm's biggest timekeepers had some violations, but some stood out with more frequent issues
  - For example, highest-billing timekeeper also had a high frequency of issues (3.4% violation rate)
  - Other billers had less spend but violation rates of up to 18%

- Non-rate issues were the same themes across the audit
  - **Overuse of internal meetings** (Inter-office conferences,)
  - **Redundancy of tasks** (Multiple professionals performing the same task, or repeating billing narratives over many days)

- Rate violations resulted in $11.1K in potential violations
  - Nearly half of these violations were due to one timekeeper who did not adhere to the defined rate discount agreement



# Recommended updates for client's future billing agreements

- While the audit identified Lead Firm compliance violations versus Client's existing billing provisions, there are gaps in those guidelines versus industry standards that would generate up to $130K of incremental reductions or 8% savings
  - These gaps are for common legal billing provisions that cover major areas of violation such as Vague billing

- Best practice is to have at least some provisions preventing law firms from billing in a vague manner
  - Without enforcing an appropriate level of detail in billing, it can be very difficult to identify what activities are being performed and if the bills are compliant with client's guidelines

- **LegalVIEW BillAnalyzer recommends revising Client's billing and retention agreements** to address these common provisions and improve the broader compliance of its legal operations program
  - These changes would also be a good opportunity to educate Lead Firm about these compliance issues