



Make the mark.

CITY OF GAINESVILLE FLORIDA

Internal Audit Professional Consulting Services
Proposal



Audit. Tax. Consulting.
Wealth Management.

FEBRUARY 17, 2022

February 17, 2022

Ms. Melanie Sowers and
Ms. Diane Holder
Procurement Division
The City of Gainesville
200 East University Ave
Gainesville, Florida 32601
(Electronic submission via DemandStar)

Dear Ms. Sowers and Ms. Holder,

Thank you for the opportunity to submit our proposal for internal audit professional consulting services to The City of Gainesville (the “City”) in response to your RFQ #CAUD-220035-MS.

Based on our understanding of your needs, we’ve assembled a team of governmental specialists who will provide your requested services with the high level of quality and efficiency you deserve so you can focus your attention on what matters most: serving the needs of your community. However, we don’t just want to check off a series of boxes to complete your engagement — **we want to be your first call when you need an expert’s perspective on the City’s goals and challenges.**

We know you have many options when it comes to selecting a professional services partner, but Plante Moran stands apart from the competition. Here’s what that means for your City:



We have a significant, dedicated governmental industry practice that serves clients across the U.S. and that gives us a unique position within the marketplace. Many local governments are underserved by large national professional services firms but have complex needs that local and regional firms don’t have the skills or resources to fulfill. Plante Moran is different because we bring the depth of government industry expertise the City needs paired with responsive service at a value-driven fee.

We’ve served more than 1,500 public sector clients across the U.S., including more than 1,300 GASB entities and 500 governmental clients, such as local governments, airports, public transit, public utilities, authorities, pension systems, special districts, and state agencies. Please see more about our industry expertise within our proposal. Additionally, **we are the nation’s second largest single audit provider.**

Local and relevant experience performing projects for local governments, of which include a large number in the State of Florida:

- City of Winter Park, FL
- City of Pinellas Park, FL
- City of Delray Beach, FL
- City of Hallandale Beach, FL
- City of North Miami Beach, FL
- City of West Palm Beach, FL
- Town of Longboat Key, FL
- Town of Jupiter, FL
- Village of Wellington, FL
- City of DeLand, FL
- Broward County, FL
- Miami-Dade County, FL

Benefits to the City

- We will provide broader insights because we draw on a broader base of knowledge gained from serving not just governmental entities within Florida but also nationwide.
- The City won't need to train or educate our team since each team member's career focus includes government auditing.
- You'll get the capacity, resources, and fresh perspective you need delivered with the personal service you deserve.



Our professionals are recognized as industry leaders. We participate in the AICPA (including the Governmental Audit Quality Center and State and Local Government Expert Panel), the Government Finance Officers Association (at the national and state level), and professional associations.

Benefits to the City

- You'll receive advance notice of upcoming legislative changes and guidance, quick answers to difficult questions, and help resolving federal compliance issues.
- In the past 25 years, we have conducted more than 750 audits of Comprehensive Annual Financial Reports (CAFRs) that have received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA. We can use this experience to help the City meet the GFOA's certificate requirements and produce high-quality financial statements.
- We monitor the impact of GASB standards, create practical tools to assist our clients with implementation, and provide feedback to the GASB on proposed standards on behalf of our clients.
- The City will have access to frequent educational programs throughout the year at no additional cost. Our publications and CPE-approved webinars will help you analyze how recent changes in regulations, legislation, and economic conditions could impact your City.



The task of adding outside consulting professionals will not be a burden on your internal resources and staff. **We have developed a detailed and proven transition process** that ensures a seamless transition through effective communication with the City's management and your auditor. Our process also emphasizes upfront planning and an understanding of your unique needs.

Benefits to the City

- We will minimize disruptions to your team and interruptions to your day-to-day operations.
- No extra time will be required on your behalf for new workpapers associated with the transition (i.e., we will not ask you to recreate the wheel).
- We will quickly begin serving you at the highest level.



Our customized workplan will provide a more efficient and seamless audit and consulting experience with on-time delivery. Cornerstones of our service approach include frequent communication throughout the year (not just during our provided services) and a higher degree of partner and manager involvement.

Benefits to the City

- Our most knowledgeable and experienced team members will direct the audit and address any issues with the City as they arise.
- Year-round integration of our professional standards team ensures the City experiences a smooth engagement with no year-end surprises.

- We'll employ easy-to-use technology, templates, and tools for efficient and effective collaboration, document sharing, and status tracking throughout our engagements with you.



We prioritize client service over maximizing firm profits. That's why **you'll work with our most qualified experts for the City's specific needs, regardless of their home office location or geography.** This structure — sets us apart from our competitors.

Benefits to the City

- Our investments in technology enable specialists from across all our offices to collaborate with the City efficiently and effectively.
- You'll have seamless access to our firmwide resources. As your needs change, we can quickly bring knowledge and advice from other service areas, such as forensics, construction, IT, and cybersecurity consulting.

We are excited to redefine the level of service that you should expect from a professional services provider. Our proposal describes how we will serve you, what we've done for other clients like your City, and specifics on the timeline, fees, and scope of work. I will follow up promptly to answer any additional questions you might have. I look forward to it.

Sincerely,

Troy Snyder, CICA
Engagement Partner

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COVID-19 protocols

We're committed to maintaining the highest possible level of client service while protecting our clients, staff, families, and communities. Throughout the COVID-19 pandemic, our dedicated task force of leaders across the firm have monitored, addressed, and mitigated risks presented by the virus, and we've strictly adhered to all guidance presented by the Centers for Disease Control and Prevention (CDC), the Occupational Safety and Health Administration (OSHA), the World Health Organization (WHO), and other trusted public health officials.

Each of our staff has made this pledge: "I commit to embody the firm's 'We Care' philosophy by following all safety protocols as established by the firm to promote a safe work environment for my fellow PMers and clients."

Our updated COVID-19 policies include the following protocols, which will continue to be updated as often as necessary:

- **Return-to-office program:** We have reopened our offices to 50% capacity and are following local and OSHA guidance regarding social distancing, distance between workspaces, cleanliness, mask wearing, etc. Staff who can effectively work remotely are able to continue doing so.
- **Vaccination policy:** We have implemented a voluntary vaccination tracking policy and protocols surrounding vaccination status. In accordance with OSHA guidelines, staff who are not fully vaccinated must adhere to social distancing and masking requirements when interacting with others.
- **Daily health checks:** Our internal health check form asks all staff to confirm daily whether they're working from home or from a Plante Moran office, client site, or other work location. Staff must certify they are free from symptoms of COVID-19 and any known exposure prior to work at any environment outside their homes.

What this means for the City of Gainesville

- **The right technology in place to perform our work remotely:** Our Client Collaboration Center allows our team and yours to securely share and access files 24/7. We'll exercise flexibility in planning an engagement approach that works for your team, striking the right balance between virtual and in-person work.
- **Communication that fits your needs:** We'll coordinate video or conference calls — and in-person meetings as requested — with your team at a frequency that meets the needs of your engagement and your preferences.
- **Regular updates on the ongoing business impacts of COVID-19:** Our [COVID-19 Resource Center](#) will continue to keep you updated with relevant economic analysis, crisis management guidelines, notices of changing regulations, and more to support the Lee County Tax Collector.

If you have any questions, Engagement Partner, Troy Snyder is awaiting your call. **The City of Gainesville needs a trusted advisor — now more than ever — and we're ready to fulfill that role.**

RFQ Bid Cover Page (Non CCNA)



4.2 a – RFQ Cover Page

BID COVER (Non CCNA)

City of Gainesville	Procurement Division (352) 334-5021 (main)
Issue Date: 1/13/22	
REQUEST FOR QUALIFICATIONS: #CAUD-220035-MS Internal Audit Professional Consulting Services	
PRE-PROPOSAL MEETING:	<input checked="" type="checkbox"/> Non-Mandatory <input type="checkbox"/> Mandatory <input type="checkbox"/> N/A <input type="checkbox"/> Includes Site Visit
DATE: January 26, 2022	TIME: 9:00 AM
LOCATION: Zoom information below	
QUESTION SUBMITTAL DUE DATE:	February 3, 2022 @ 3:00 PM
All meetings and submittal deadlines are Eastern Time (ET).	
DUE DATE FOR UPLOADING PROPOSAL: February 14, 2022 @ 3:00PM (Revised to February 21, 2022 @ 3:00PM)	
SUMMARY OF SCOPE OF WORK: The City of Gainesville is requesting the submission of Request for Qualifications (RFQs) from several experienced, well qualified and independent Internal Audit Consulting Firms to perform internal audit consulting services on an as-needed basis. The Firms selected will be expected to provide professional consulting services at the staff, senior and/or manager level, as needed based on the City's internal resource and subject matter expertise needed for the engagement.	
For questions relating to this solicitation, contact: Melanie Sowers or Diane Holder sowersma@cityofgainesville.org or holdersd@cityofgainesville.org	
Bidder is <u>not</u> in arrears to City upon any debt, fee, tax or contract: <input checked="" type="checkbox"/> Bidder is NOT in arrears <input type="checkbox"/> Bidder IS in arrears Bidder is not a defaulter, as surety or otherwise, upon any obligation to City: <input checked="" type="checkbox"/> Bidder is NOT in default <input type="checkbox"/> Bidder IS in default	
Bidders who receive this bid from sources other than City of Gainesville Procurement Division or DemandStar.com MUST contact the Procurement Division prior to the due date to ensure any addenda are received in order to submit a responsible and responsive offer. Uploading an incomplete document may deem the offer non-responsive, causing rejection.	
ADDENDA ACKNOWLEDGMENT: Prior to submitting my offer, I have verified that all addenda issued to date are considered as part of my offer: Addenda received (list all) # <u>Addendum No. 1, 2 and 3</u>	
Legal Name of Bidder: <u>Plante & Moran, PLLC</u>	
DBA: <u>Plante Moran</u>	
Authorized Representative Name/Title: <u>Troy Snyder/ Partner</u>	
E-mail Address: <u>Troy.Snyder@plantemoran.com</u> FEIN: <u>38-1357951</u>	
Street Address: <u>3000 Town Center, Suite 100, Southfield, MI 48075</u>	
Mailing Address (if different): <u>N/A</u>	
Telephone: <u>(248) 223-3273</u> Fax: <u>(248) 352-0018</u>	
By signing this form, I acknowledge I have read and understood, and my business complies with all General Conditions and requirements set forth herein; and,	
<input checked="" type="checkbox"/> Proposal is in full compliance with the Specifications.	
<input type="checkbox"/> Proposal is in full compliance with the Specifications except as specifically stated and attached hereto.	
SIGNATURE OF AUTHORIZED REPRESENTATIVE: <u>Troy Snyder</u>	
SIGNER'S PRINTED NAME: <u>Troy Snyder</u> DATE: <u>February 17, 2022</u>	

This page must be completed and uploaded to DemandStar.com with your Submittal.

E-Bidding Document - RFQ (Non CCNA) - Page 1 of 27

Project Understanding and Scope of Work



4.1 Project Understanding and Approach

We understand that the City of Gainesville (“the City”) seeks to obtain qualifications from experienced and qualified internal audit consulting firms to perform internal audit consulting services on an as-needed basis. The anticipated areas of work will be task-order driven, based on the City’s internal resource and subject matter expertise needed for the engagement.

2.2 SCOPE OF WORK

Plante Moran is prepared to deliver performance auditing and internal audit consulting services in one or more of the following areas: local government and utility operations; local government and utility financial reporting; enterprise risk; compliance reviews; construction contracts; forensic accounting and investigations; information technology; cybersecurity assessments. Plante Moran is well-qualified to deliver value in the following areas:

- Audit Consulting
- Forensic / Investigative Consulting
- Internal Audit Services

Plante & Moran’s Experience and Approach in the Highlighted Areas:

Audit Consulting

Assist with a statement of work with the City Auditor to provide consulting services during critical points in a specific audit engagement or project.

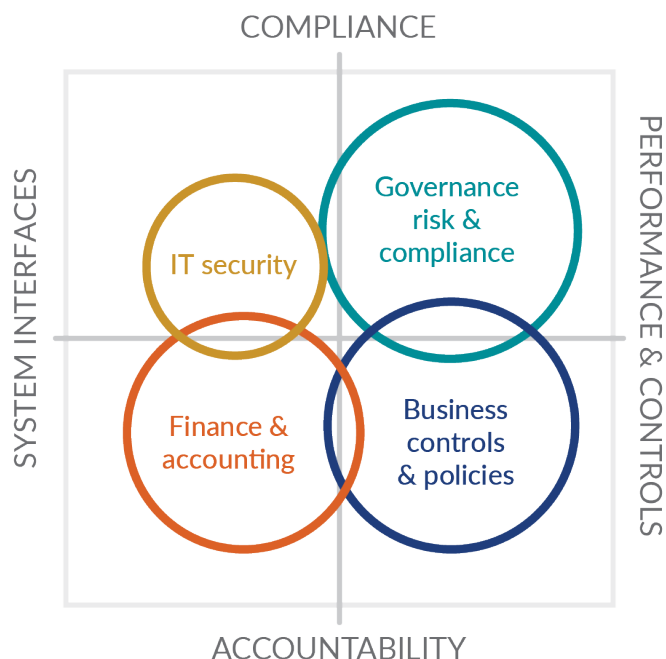
Risk management consulting services

Our risk and accounting advisory services and cybersecurity practices are prepared to help you achieve key business objectives surrounding compliance, performance and controls, accountability, and IT security.

These interdependencies are important for knowledge sharing and collaboration, allowing us to bring a holistic service approach to your organization.

With interconnected service teams, we can efficiently share best practices, resources, and knowledge. This results in a comprehensive service approach tailored to your specific needs and issues. It also means that you will have the data you need to make informed and strategic decisions affecting your business.

At Plante Moran, we never use a “checklist” approach for Internal Control engagements. Instead, the City can expect to experience a workplan that’s completely customized to you.



Internal control consulting experience overview

Our team members average more than 13 years of experience in providing internal control consulting services. The team we have assembled for the City offers the best fit and expertise necessary to address the unique risks you face. We have been providing internal control consulting services to clients for more than 65 years, and our team brings a wealth of control design, testing, and improvement experience together to serve the City.

Risk and accounting advisory services (RAAS) qualifications

13+ Average number of years of staff experience providing risk and consulting advisory services

20+ Countries in which we serve enterprise risk services clients

100+ Public sector clients served annually

125+ Consulting and IT professionals providing risk and accounting advisory services

300+ Risk and accounting advisory service clients

\$300M-\$5B+ Range of revenue for clients served

As a part of our management consulting service area, the RAAS practice is completely autonomous of our assurance, tax, and wealth management service areas. Our recruitment process targets candidates who have extensive experience in private and public companies across a variety of industries. Our RAAS team has deep expertise in the following consulting services:

- Internal audit co-sourcing and outsourcing
- Management of internal audit departments
- Developing risk assessment models
- Enterprise risk management (ERM)
- Organization risk assessments
- Quality assurance reviews (QAR)
- Establishing ethics hotlines
- Efficiency and effectiveness reviews
- Business process design, re-engineering, and implementation

The majority of the RAAS team members are credentialed in one or more of the following:

- CPA – Certified Public Accountant
- CIA – Certified Internal Auditor
- CFM – Certified Financial Manager
- CICA – Certified Internal Control Auditor
- CISA – Certified Information Systems Auditor
- CFE – Certified Fraud Examiner
- MBA – Master's in Business Administration
- MPA – Master of Public Policy Analysis and Administration
- PMP – Project Management Professional

The road to secure internal controls

As you pursue your goal of strengthening internal controls, we have a range of services that we can customize to help move you forward. Each of these services can be selected on their own or as a pit stop along your customized path.



The road to secure internal controls



Forensic / Investigative Consulting

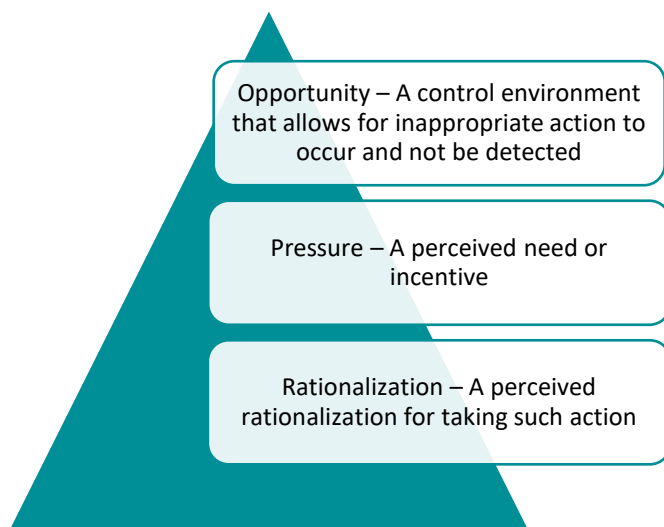
Assist with a statement of work with the City Auditor to provide consulting services for a specific matter or in response to a specific incident.

Forensic Services

Plante Moran's forensic and valuation services (FVS) team was established over 25 years ago. Since then, it has been involved in thousands of engagements focused on fraud and forensic accounting and is skilled in all phases of engagement delivery, including research, analytical modeling, and the communication of conclusions. Our broad base of experience includes fraud investigations, internal control assessments, claims analyses, continuous data monitoring (analytics), vendor audits, contract compliance assessments, internal control assessments, and more. Currently, the team is requested to assist in over **125 forensic engagements** per year in a wide range of industries.

Fraud risk response

Our evaluation of the Fraud Risk Assessment will follow the time-tested approach as developed by the Association of Certified Fraud Examiners (ACFE). The primary elements of fraud include an environment where there are three elements of the fraud triangle present:



Specific Areas of Focus for Fraud Threat Assessment

1. Billing
2. Cash larceny
3. Cash on hand
4. Check and payment tampering
5. Corruption
6. Expense reimbursements
7. Financial statement fraud
8. Payroll
9. Disbursements
10. Skimming

Forensic services expertise

Our forensic and valuation services team comprises **more than 50 professionals**, which makes us one of the largest providers of forensic and valuation services in the Midwest. We supplement the skill set, industry experience, and geographic resources of our team with more than **3,300 audit, tax, and consulting staff** across **25 offices**.

Responsiveness, objectivity, and technical expertise

We have earned an exemplary reputation in the business and legal communities for responsiveness, objectivity, and technical expertise. Our staff has comprehensive knowledge of the procedures and requirements of the GAAP, GAAS, FASB, IFRS, IASB, and the various dispute resolution forums (e.g., federal and state courts, ADR, mediation, arbitration). The team is accustomed to functioning under each forum's discovery, reporting, and testimony deadlines.

Our tools to help uncover the facts

We use a variety of software to efficiently uncover the facts and support our findings, including, but not limited to:

Background research

Thompson Reuters

CLEAR

Background investigative software

Data analytics

Alteryx

Data preparation and analysis, including geo-coding

Tableau

Data analytics and data visualization

Email/hard-drive analysis

FTK Imager

Computer hard-drive imaging

Intella

Email key-word search, email analytics, and EnCase file review

Document analysis

Transactions

Document conversion to usable data

CaseWare IDEA

Document conversion and transaction mining

Collaboration with industry experts (a **KEY differentiator** from our competitors)

While our forensic experts are versed in all industries, **we collaborate with our governmental and not-for-profit practice leaders to address industry nuances.** In addition, multiple members of the proposal team have previous experience performing investigations, financial statement audits, and single audits for municipalities and not-for-profits.



We chose to engage in Plante Moran's forensic accounting team because of the firm's solid reputation in working with state and local governments.

Once engaged to perform the investigation, Plante Moran promptly responded and got right to the bottom of the issues. Plante Moran **quickly uncovered the problematic activity** and provided conclusions to help us solve the investigation.

Working with the forensic accounting team was exceptional. The team was extremely collaborative, and the **communication between Plante Moran and our city departments was excellent.** The team delivered detailed information through well-prepared presentations, flowcharts, and reports – which the city still uses today. In addition to the excellent work Plante Moran provided, we were pleased to work with such friendly and engaging staff.”

– Jim Smiertka, City Attorney

Data analytics

Government entities rely on more software applications — and thereby generate more data — than ever before; but are you able to leverage the data from those systems to take action? The complexity of drawing actionable insight from larger, disparate data sources often stands in the way of making better, data-driven decisions. We'll help you assess your current analytics capability and develop a data strategy to fully leverage your information assets.

DOES YOUR DATA CREATE VALUE?

Local governments and agencies are able to cut costs and improve the value of their services through data-driven decision-making. Many leaders, however, don't know where to start in transforming their data into a highly valuable strategic asset.



WE'LL HELP YOU:

- Build internal data analytics capabilities.
- Mitigate risk through data governance.
- Optimize your return on technology investments.
- Assess your analytics maturity and identify action steps to close gaps in knowledge, process, and technology.

DO YOU HAVE A ROADMAP GUIDING YOUR ANALYTICS INVESTMENTS?

Achieving a robust analytics capability requires a roadmap designed to improve overall analytics knowledge and skills as well as guide the selection of appropriate analytics technologies.



WE'LL HELP YOU:

- Develop an analytics roadmap that supports your organizational strategy.
- Develop an analysis implementation roadmap based on your goals and priorities.
- Launch an Analytics Center of Excellence.

ARE YOU PRIORITIZING THE RIGHT DATA ANALYTICS PROJECTS?

With finite resources, you're faced with prioritizing the data analytics projects that return the highest value for your investment. Assessing the value of prospective analysis models is most effective when based on relevant proof-of-concept analyses.



WE'LL HELP YOU:

- Facilitate rapid proof-of-concept analyses that validate the benefit of organization-wide implementation.
- Create decision-support systems to guide leadership actions and increase responsiveness to constituent needs.
- Mitigate the risks of investing in failed or underperforming analytics projects.

DO YOU HAVE A DATA-DRIVEN STRATEGY?

A staggering volume of data is underutilized by local governments and agencies. With experience in many systems and by working with the most effective data utilization practices every day, we'll help prepare your data-driven strategy.



WE'LL HELP YOU:

- Prepare a data-driven strategy.
- Manage the risks associated with data sharing and shifting to greater data transparency.
- Identify analytics opportunities and risks around people, process, and technology.

Internal Audit Services and Information Technology

Assist with a statement of work with the City Auditor to provide co-sourced or outsourced information technology or cybersecurity internal audit services for a specific engagement, in compliance with internal auditing professional standards.

Cybersecurity services

When your goal is to provide a secure, well-controlled IT environment, Plante Moran can assist with the following:



Cyber governance

- NIST cybersecurity standards
- COSO/COBIT standards
- SANs top 20 security controls
- Security awareness
- Cyber incident response planning
- BCP/DRP
- 7-point cybersecurity assessment



Security risk assessments

- Data and application mapping
- Vendor management
- Threat analysis
- Control's mapping
- Maturity models
- Risk-based IT audit planning
- Cybersecurity program



SOC examinations

- Readiness assessment
- SOC 1
- SOC 2
- SOC 3
- SOC for cybersecurity
- Privacy reviews



IT audits

- General controls review (access, physical, operational controls)
- Application controls assessment (SAP, Oracle, PeopleSoft, QAD, Plex, Epicor)
- User access reviews
- ERP security and controls
- Pre/post-implementation controls review



Attack and pen

- External penetration testing
- Infrastructure security assessment
- Vulnerability assessment services
- Social engineering tests
- Web application security
- Database security
- Wireless security
- Virtualization security
- Cloud computing security
- Mobile device security



Security compliance

- Sarbanes-Oxley
- PCI DSS
- HITRUST
- ISO27001 security standards
- Financial services regulations (FFIEC, BSA, NACHA, etc.)
- Privacy regulations (HIPAA/HITECH, GLBA, FERPA, GDPR, etc.)

Cybersecurity Methodology

PM firmly believes that an integrated and secure ecosystem is required for government entities to safely provide services to serve the citizens.

PM has developed an overall framework that provides a comprehensive approach for developing an effective cybersecurity program that utilizes a risk-based approach to map controls over the confidentiality, integrity, and availability of systems and data, as well as to meet various security and privacy regulations. This approach allows you to fortify your cyber defenses.

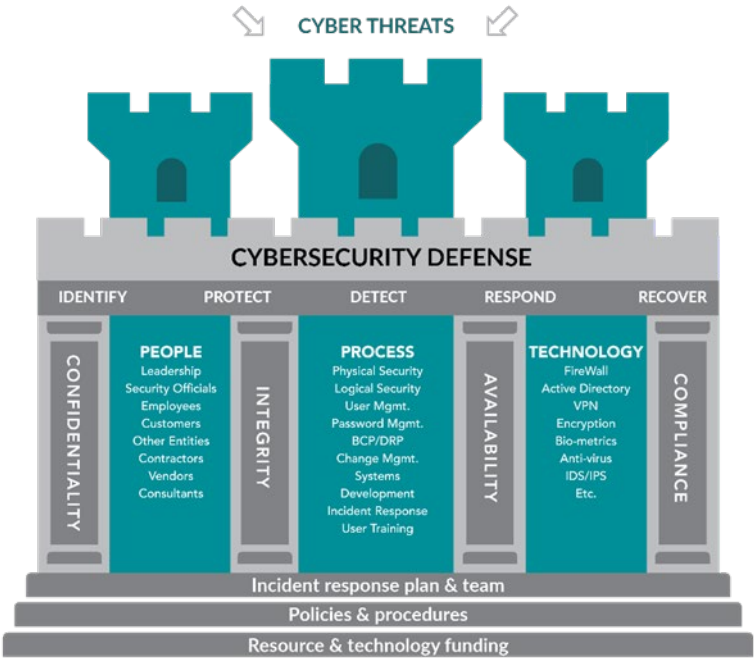
Our cybersecurity services consider various industry-accepted security frameworks to map an approach that will provide the City with a comprehensive cybersecurity risk and compliance assessment of IT controls and processes. We leverage the NIST cybersecurity framework, COBIT, Information Technology Infrastructure Library (ITIL) ,CIS Security Controls, and International Organization for Standardization (ISO 27001 series) of cybersecurity control standards.

Our security and privacy assessments take into consideration common security standards defined by NIST, the Health Insurance Portability and Accountability Act (HIPAA), the Gramm-Leach-Bliley Act (GLBA), the Payment Card Industry Data Security Standard (PCI-DSS), International Organization for Standardization (ISO 27001 series), General Data Protection Act (GDPR), and COBIT, as well as other industry security and privacy organizations related to safeguarding the confidentiality, availability, and integrity of information.

Various clients have benefited and improved their cybersecurity posture using our advisory services. Our consultants have hands-on experience in delivering this initiative and are certified professionals.

We have extensive experience in IT penetration testing services, assessment of cybersecurity controls, IT policies and procedures, IT compliance laws and regulations, and IT infrastructure and tools used to support the business that will lead to the development of a clear vision for the future environment. Within the 30 years of providing cybersecurity and consulting services, we have supported and performed over 500 security engagements.

As you consider vendors, we understand that you want to identify a firm to partner with that understands technology security risks and has experience working with similar public sector clients. Our deep bench of cybersecurity professionals offers relevant experience and insights, as well as deep technical expertise, to increase your overall return on investment. Our security team provides a variety of solutions to public sector clients.



4.1 Proposed Project Staff

Project Team Focus

Internal audit and delivery of client service is a people business. We understand your high expectations and we know our differentiators will set us apart from the field. Each of the professionals dedicated to serving the city will abide by the tenets below:

		Plante Moran	Big 4	Small Firm
People	"We care" principals-based mindset	✓	?	?
	High team continuity, low turnover	✓	?	?
	Experienced, capable professionals	✓	?	?
Process	Thorough and comprehensive internal audit approach	✓	?	?
	Collaborative with all stakeholders	✓	?	?
	Flexible approach to fit client partnership needs	✓	?	?
	Results obsessed; value driven	✓	?	?
Technology	Internal Audit Analytics Center of Excellence	✓	?	?
	Repetitive process automation innovation center	✓	?	?
	GRC Software Partnership with Highbond by Diligent	✓	?	?
Fees	Fair and transparent fees	✓	?	?

Team member	Responsibilities
Troy Snyder, CICA Partner	Engagement Partner Troy will serve as the Engagement Partner on the project ensuring the overall quality and completeness of activities to be performed and deliverables to be provided on the project.
Matthew Bohdan, CPA, CIA Principal	Engagement Principal Matt will serve as the Engagement Principal on the project ensuring all service lines are delivered to the City. Matt will be the point person for your engagement and project needs. He will help coordinate the Firm's resources on the Forensic, IT, Cybersecurity, Internal Audit and any other services the City requires to meet your needs.
F. Alex Brown, CPA, CHP, CISSP Principal	Cybersecurity Principal Alex will serve as the Cybersecurity expert on your team. He will initiate, plan, and direct the IT and cybersecurity work that the City requests. He brings a wealth of experience across the IT spectrum.
Eric Conforti, CPA, CFE Principal	Forensic Principal Eric will serve as the Forensic expert on your team. He will help educate your team as to fraud and forensic deterrence controls and processes, we will investigate, design, and implement a fraud protection plan for the City upon your request.

Michael Davidson, CPA, CIA, CFE, CRISC, CISA Senior Manager	Engagement Senior Manager Michael will serve as the Risk and Compliance controls expert on your team. He will coordinate with the City to determine the control environment needs, the projects to engage in, and help the City meet their controls and processes needs. He will coordinate the Internal Audit work and liaison with the Forensic and IT teams on any needs that arise with the City.
Adebola Oyekoya Senior Manager Grant Phillips Manager Bekah Pastor Senior Consultant Taylor Blasco Senior Consultant	IT Audit Specialists Will perform IT risk assessment procedures. IT risk assessment procedures will include but not limited to the following activities: <ul style="list-style-type: none"> • Assist in coordinating IT risk assessment interviews, request for information, risk procedure development • Assist with development of project deliverables • Identify potential threats that may impact systems and applications • Identify controls, processes, policies implemented by the City • Rank identified risk based on residual threat levels • Draft report findings and deliverables • Assist in the development of IT Audit plan and required resources Provide project updates and communication to project manager.
Irfan Kathi Manager Zachary Johnson Manager	Network Security Specialists Will assist in the performance of technical IT control testing (e.g. network security, PCI compliance). Technical testing procedures will include but not limited to the following: <ul style="list-style-type: none"> • Work with City project representative to confirm testing scope and timing • Identify potential threats that may impact systems and applications • Identify controls, processes, policies implemented by the City • Rank identified risk based on residual threat levels • Develop best practice recommendations tailored to address identified issues and improve overall control environment. • Assist in the development of IT Audit plan and required resources • Provide project updates and communication to project manager.
Holly Morgan Consultant	Audit Consultants Will assist in all aspects of the day-to-day activities for internal controls, special projects and internal controls work as dictated by the City.

Resumes for each team member for the project



Troy Snyder, CICA

Partner

Enterprise Risk and Financial Support Services, Management Consulting Practice

Summary of experience

Troy has over twenty-five years of experience with Big 4 and large regional accounting / consulting firms and has a proven track record of quality results in growing a governance, risk and compliance advisory practice. His professional experience includes being a Senior Manager with Deloitte in Computer Assurance Services in the Ohio Valley Region, a Partner with Ernst & Young in Technology & Security Risk Services in the Pacific Southwest Region, and a Partner with SingerLewak / Premier Alliance in Enterprise Risk Services also in the Pacific Southwest Region. Troy recently moved from California to Michigan and is now a Partner with Plante Moran in Enterprise Risk Services in the Southfield office. Troy is focused on internal audit value creation, SOX compliance, increasing effectiveness and efficiency, and delivering exceptional client service.

Education

Ohio University in Athens OH —
Bachelor of Business Administration
Program in Accounting

Professional training & affiliations

Certified Internal Controls Auditor
(CICA)

Key projects

- Risk assessments and internal audit planning
- Internal audit (outsourcing and co-sourcing)
- Sarbanes Oxley Act (SOX) program compliance
- Business process reconfiguration
- Internal controls consulting
- Project management

Selected key clients

- State/ Bank of North Dakota
- Grand Valley State University
- Delta Dental of Arizona



Matthew Bohdan, CPA, CIA

Principal

Risk and Accounting Advisory Services

Summary of experience

Matt has over 14 years of public accounting and management consulting experience providing services to clients in the automotive and manufacturing industry. Matt manages process improvement initiatives and internal control remediation measures, as well as accounting and financial reporting leadership and support. He frequently manages multiple teams and engagements simultaneously. Matt's expertise focuses on detailed process and procedure assessment, and remediation/improvement efforts with the aim of timely and accurate reporting. Matt also has significant experience with complex reporting, data analytics, and modeling tools such as Microsoft Power BI.

Project Management: Matt specializes in risk management advisory services for public sector organizations. Matt delivers value to our clients through creative problem-solving and leveraging Plante Moran's deep risk management and internal control expertise. Matt works with our clients to deliver guidance, expertise, and innovative solutions in enterprise risk management, as well as internal control design, implementation, monitoring, and process improvement. Additionally, Matt designed Plante Moran's Enterprise Risk Management service delivery process and authored our corresponding guidebook advising our clients on the topic.

For a variety of local governments and public sector clients: Matt has built deep trusting relationships with our local government clients through risk assessment and internal control implementation leadership. Matt helps our clients understand the key aspects of internal control implementation, monitoring the effectiveness of those activities, and reporting results to key organizational decision makers. Additionally, Matt has provided valuable support to our clients by leading efforts to design and implement CARES act grant monitoring procedures and lead a team of specialists in executing timely monitoring efforts.

Key projects

- Internal control gap review and implementation of accounting/finance remediation procedures
- Business process improvement for companies in transition and distress
- Advanced financial modeling
- Business planning, financial reporting, due diligence, other interim financial management
- Forensic accounting support for our litigation team pursuing the recovery of misappropriated funds

Education

Masters of Business Administration
from Walsh College of Accountancy &
Business Administration

Bachelor of Business Administration
with a concentration in Finance from
Grand Valley State University

Certifications

American Institute of Certified Public
Accountants (AICPA)

Michigan Association of Certified Public
Accountants (MACPA).



F. Alex Brown, CPA, CHP, CISSP

Principal

Management Consulting, Cybersecurity Practice

Summary of experience

Alex has over 25 years of information technology audit, technology regulatory control compliance, and system integration project experience. Alex has extensive experience in the assessment of technology risk and evaluation of IT controls in support of IT security regulatory compliance engagements (e.g. HIPAA/HITECH and Sarbanes-Oxley). In addition, Alex has extensive experience in working with various IT security control frameworks (e.g. NIST 800, ISO 27001/27002, COBIT, HIPAA, FERPA). Alex has extensive industry experience including Healthcare, Government, Higher Education and Manufacturing. Alex's experience includes planning and performing engagements to evaluate and assess IT risk, evaluate the effectiveness of control measures implemented, identify IT control deficiencies, and develop remediation recommendations.

Key projects

- Hampton Roads Transit Authority, VA
- City of Monterrey, CA
- City of Des Moines, IA
- Broward County, FL
- State of Michigan, MI
- City of Detroit, MI
- Wayne County, MI
- City of Sunnyvale, CA
- City of Tacoma, WA
- Kansas City Transit Authority, MO
- Hampton Roads Transit Authority, VA
- Orange County, CA
- California Earthquake Authority, CA
- Solid Waste Authority, FL
- New York State Teachers Retirement System, NY
- Michigan Technology University, MI
- North Carolina A&T State University, NC
- Savannah State University, GA

Education

Bachelor of Science
Accounting
North Carolina A&T State University

Selected presentations

IT Security Trends
2014 Annual ICMA (International
City/County Management Association)
Conference
IT Governance and Security Trends
2014 Annual GFOA (Government
Finance Officers Association)
Conference
IT Security in Healthcare
2014 Plante Moran Healthcare
Symposium
Technology Governance
Ohio Society of CPAs Healthcare
Conference

Professional training and affiliations

Certified Public Accountant (CPA)
Member of the American Institute of
Certified Public Accountants (AICPA)
Certified HIPAA Security Professional
(CHP)



Eric Conforti, CPA, CFE

Principal

Management Consulting – Forensic and Valuation Services (FVS)

Summary of experience

Eric is a senior manager with our Forensic Accounting Services group, specializing in providing forensic investigations (the team conducts more than 100 each year), data analytics, and internal control analyses. Professionally trained in a variety of interviewing and interrogation methods, he has identified millions in losses due to asset misappropriation across a variety of industries. Eric has helped organizations prepare economic loss claims that are filed with insurance companies and provided referrals to law enforcement at the federal, state, and local levels, resulting in dozens of criminal convictions. Prior to joining this practice, Eric gained valuable experience serving as an auditor on Plante Moran's governmental team. His governmental clients ranged from courts and libraries to one of the largest County's in Michigan. Eric is a Certified Public Accountant and a Certified Fraud Examiner. He is a member of the Association of Certified Fraud Examiners, the American Institute of Certified Public Accountants, and the MiCPA Fraud Task Force.

Key projects

While almost all of Eric's projects in the public sector are performed under attorney client privilege and, therefore, confidential, his most notable public investigation was the discovery of a large-scale corruption and kickback scheme occurring at the Education Achievement Authority of Michigan (EAA) and the Detroit Public Schools (DPS). Using data analytics, Eric's team identified the invoice details amongst vendors contained multiple anomalies. Eric's team performed an extensive analysis of physical invoices, social media accounts, employee email activity and, combined with extensive background research, noted one vendor, Norman Shy, was billing the EAA for school supplies at rates far above market prices. Additionally, Eric's team identified several fictitious invoices for services, which were never provided. At his client's request, Eric presented his team's findings to the FBI's Public Corruption Task Force who used Plante Moran's work to assist them with indicting and successfully prosecuting 13 DPS and EAA Principals, 3 vendors, and a DPS Assistant Superintendent. This investigation was recently portrayed in an episode of CNBC's American Greed.

Examples of municipal investigations performed within the past two years

- Allegations of fraudulent wire transfers and improper credit card use at a Municipal Utility Provider
- Potentially improper payroll and expenses at a Municipal Golf Course
- Timecard fraud a fire department
- Unsupported and fictitious billings by Municipal vendors paid via Federal Grant funds

Education

Master of Science, Accountancy
Michigan State University

Bachelor of Science, Accountancy
Michigan State University

Professional certifications & affiliations

Certified Public Accountant (CPA),
State of Ohio, State of Michigan

Certified Fraud Examiner (CFE)

Association of Certified Fraud
Examiners

American Institute of Certified Public
Accountants

Michigan Association of Certified
Public Accountants Fraud Task Force

Selected presentations

"Detecting Fraud: Tips for Solving the
Fraud Problem," September 2021

"Fraud in Governments," September
2021, Assoc. of Airport Internal
Auditors

"Using Data Analytics to Detect Fraud
in Government," August 2021, AICPA
Government

"Fraud and COVID-19," June 2021, TN
CPA Society

"From the Top Down; Government
Fraud," May 2021, MI CPA Society

"Using Data Analytics to Detect Fraud
in Government," January 2021, Florida
Government Finance Officers Assoc.

"Can You Spot the Fraud?," November
2020, MI ACFE

"Fraud in Government; Protect the
Public's Money," July 2020, Colorado
Government Fin Off. Assoc.



Michael Davidson, MSC, CPA, CIA, CFE, CRISC, CISA

Senior Manager

Risk and Accounting Advisory Services

Management Consulting

Summary of experience

Michael has over 20 years of experience with a Big 4 public accounting firm in the external audit practice of PricewaterhouseCoopers and as a Chief Audit Executive and Director for a highly regulated NYSE SEC publicly listed utility operations and an industrial distributor. His internal audit and management experience is centered on both highly regulated and industrial operations. He brings a wealth of experience ranging from public and private auditing, acquisition and deal support, risk assessment and evaluation, public and private company reporting and compliance, internal audit evaluation, contract management, and construction activity support and management. As a part of the regulated entity practice of PwC, Michael performed extensive external audits for numerous counties, cities, not-for-profit and higher educational institutions, in conjunction with managing an extensive regulated utility and industrial portfolio.

Michael recently completed the Northwestern University Master's program on Communication to help clients articulate complex messages and develop collaborative leadership programs for their stakeholder audience.

Key projects

Michael's base of experience as a regulated utility portfolio Senior Manager included significant exposure to power and utilities in the generation, and distribution of electricity and gas. These entities usually had significant construction activity as a recurring theme in their business. He also performed for several years, the Internal Audit Director role for a nationwide publicly held electric and gas utility. Additionally, Michael has worked with a variety of governmental entity of all types. Michael's management of accounting and auditing in these areas are directly related to the needs of The City of Gainesville's organization.

Education

Master of Science in Communication,
Northwestern University

Bachelor of Science in Accounting and
Finance, Oakland University

Professional training & affiliations

Certified Public Accountant

Certified Internal Auditor

Certified Fraud Examiner

Certified in Risk and Information
Systems Control

Certified Information Systems Auditor



Grant Phillips, CCSFP | Manager

Grant has experience in the assessment of technology risk and evaluation of IT controls in support of IT security regulatory compliance engagements (e.g., Sarbanes-Oxley, PCI). In addition, Grant has experience in working with various IT security control frameworks (e.g., NIST 800, ISO 27001/27002, COBIT, HIPAA). Grant has industry experience including Healthcare, Government, Higher Education and Manufacturing. Grant's experience includes performing engagements to evaluate and assess IT risk, evaluate the effectiveness of control measures implemented, identify IT control deficiencies. Grant holds a BS degree in Criminal Justice from Michigan State University and a MS degree in Cybersecurity Intelligence from Utica College.



Bekah Pastor, CISA | Senior Consultant

Bekah has provided IT services to clients in various industries including: Financial Institutions, Healthcare and Digital Marketing services. Additionally, Bekah routinely performs testing of IT General Controls, GLBA, Sarbanes-Oxley and HIPAA Compliance related controls. Throughout her experience, Bekah has worked with various IT Security Control frameworks including NIST 800, FFIEC, GLBA and HIPAA. Bekah's experience includes assessing the IT Risk of an organization, evaluating the effectiveness of controls implemented, identifying areas where deficiencies exist and developing recommendations to remediate control gaps.



Taylor M. Blasco | Senior Consultant

Taylor has experience in information security, internal controls, and IT audit in a number of industries, including financial institutions, manufacturing, education, and technology. Her experience includes Information Systems General Controls, GLBA Compliance, Risk Assessment, Remote Deposit Capture, Electronic Banking, FDICIA/Sarbanes-Oxley 404 IT compliance, and Internal Controls Over Financial Reporting (ICFR) IT reviews, including Key Reports and Application Controls testing. Taylor is a member of the Information Systems Audit & Control Association (ISACA) and holds a BS degree in Information Systems Management and Marketing from Wayne State University.



Irfan Kathi, CEH, CISC, CPFA | Manager

Irfan has experience in information security, control and IT audit in a number of industries including financial institution, insurance, service, government and healthcare organizations. Irfan's experience includes IT security audits, internal and external penetration testing, web application security, vulnerability assessment and social engineering assessment. Irfan holds a bachelor's degree in Computer Science from Mumbai University. He has presented on information security related topics in various webinars in Mumbai. Irfan's professional certifications include the Certified Ethical Hacker (CEHv9), Certified Information Security Analyst (CISC) and Certified Professional Forensic Analyst (CPFA).



Zachary Johnson, CEH | Manager

Zach has more than five years as an information security professional. Within Plante Moran's Cybersecurity practice, Zach's area of focus is on penetration testing, vulnerability assessments, social engineering, and IT security audits. He has experience in penetration tests in several industries including financial, higher-ed, real estate, K12, marketing, and manufacturing/automotive. Zach holds a bachelor's degree in Information Assurance from Eastern Michigan University and has participated in cybersecurity defense competitions. He obtained his Certified Ethical Hacker (CEH).



Holly Morgan, Consultant

Holly multiple years of experience working in corporate and public accounting roles. She has recently worked extensively to develop corporate Internal Control Programs. Holly served as a core team member that documented in-scope processes, tested controls, and worked with project manager to deliver results. Prior to coming to Plante Moran, Holly had over two years of experience where she provided technical accounting support for capital infrastructure projects.

4.1 Qualifications of the Firm

Firm profile

We are the 13th largest certified public accounting and management consulting firm in the nation. With **a history spanning nearly 100 years**, our firm provides clients with financial, human capital, operations improvement, strategic planning, technology selection and implementation, and family wealth management services.

Fast facts



1924

Year founded



3,300+

Staff



24

Offices worldwide



25+

Industries served



50

States with clients



100+

Countries with clients



45+

Services available



30

Languages spoken
firmwide

Plante Moran's history and culture, in under five minutes.

Our firm's founders had a vision: **"to create a people firm disguised as an accounting firm."** In other words, our professional expertise is just one part of who we are. Our character is what sets us apart and allows us to build meaningful relationships with our clients and colleagues.

As we move into the future — and continue to use artificial intelligence, data analytics, and other technologies to empower our client service model in new ways — we'll hold steadfast to that philosophy.



We invite you to watch our short film at plantemoran.com, which captures our history, goals, and impact.

Governmental experience that's beyond the expected

When we serve governmental entities, ensuring compliance is just the first step. As the City's partner, we'll translate our expertise into solutions, helping you streamline operations, contain costs, and stay ahead of the curve. Why? It's simple: investing in our clients means investing in the future of our communities.

What our practice looks like

500+ Governmental clients, including:

- Airports
- Transportation organizations
- Authorities
- Local government
- Pension systems
- Special districts
- State agencies
- Utilities

750+ Annual Comprehensive Financial Report (ACFR) audits conducted in the past 25 years whereby the ACFRs have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting

575+ Single audits performed annually

45 States with public sector clients

1,500+ Public sector clients served

250+ Staff dedicated to serving governmental clients

1,300+ GASB entities served

25+ Partners dedicated to serving governmental clients

75 Years serving government entities

\$9B Federal expenditures audited per year

How we stand apart from the competition

When it comes to serving municipalities and government entities, the Plante Moran difference can be boiled down to two key factors:



Our governmental clients are served by professionals who have made the public sector a focus of their careers.

Because our firm is organized by industry (not by office or region), you'll always be served by specialists who have already served many governmental entities, including cities and counties, municipal operations, water and sewer authorities, transit authorities, state government agencies, and public library systems.



Our firm is unmatched in the level of research we conduct on challenges facing governmental leaders.

Our active involvement in government associations — along with our firsthand experience serving a large, diverse client base — is at the heart of our technical expertise. We pass on what we learn to our staff in the form of internal training seminars and to our clients through our webinars, white papers, and toolkits.

Our “one-firm” firm philosophy

We are built fundamentally different from most because of our “one-firm” firm philosophy and structure. Our structure does not have competing regional, office, or service-level profit centers and, as a result, the City receives the **best resources regardless of office location or geography**. This guarantees our ability to identify professionals within our firm with specific experience and skills, and to seamlessly deploy resources to meet the specific needs of the City. Our philosophy stems from our belief that expertise trumps proximity.

What does this mean for the City?

It means your team is staffed by the **right people**. Once your engagement is staffed with the right people, efficiencies in work processes and communication are maximized, leaving more time for applying a holistic perspective to solutions to support the City.



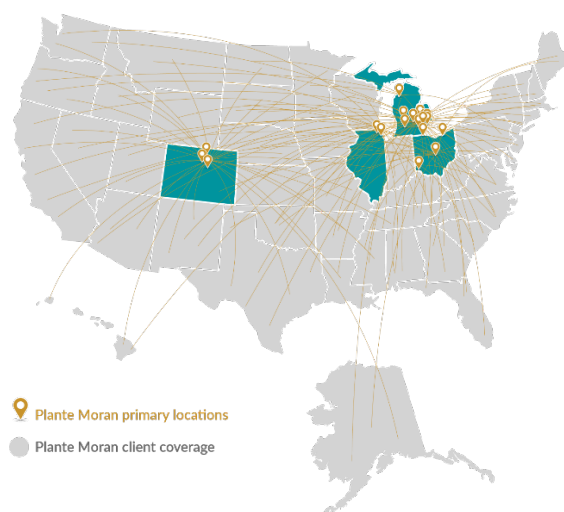
Our accessibility to serve you – Plante Moran is like having the office next door

Given our investment in technology, service approach, and focus on service/industry expertise, we serve a significant amount of client work outside of our office footprint, seamlessly.

While we do have the ability to perform remote investigative work and have a tried-and-true process for completing high quality remote investigations, we are available for in-person meetings and on-site testing if necessary. We are very aware and sensitive to the ever-changing nature of the pandemic and will adapt to the needs and preferences that the City has in terms of balancing in-person and remote work.

Our recent remote work conditions have not altered the level of manager and partner/principal involvement in our engagements. Our service delivery is designed to include significant partner/principal and manager involvement throughout the investigation. Your key team members will work closely together during the investigation process and complete their reviews in a real-time manner. This brings our most knowledgeable and experienced team members together to direct the investigation and address and resolve any issues as they arise.

We treat every client as if they are located in our own backyard, and our availability reflects that approach.



Our Commitment to Florida

Plante Moran has a very strong commitment to serving communities in the State of Florida. To assist us in this specialization, we are active members of numerous local government professional associations that have a partial or major focus on business processes for government in the State, including:

- **Florida Tax Collectors Association (FTCA)**, a collaborative network of Florida's 67 Tax Collectors that work to provide leadership, legislative advocacy, and shared partnership to support the state-constitution officer in each County political subdivision and the families they serve.
- **Florida Government Finance Officers Association (FGFOA)**, an organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.
- **Florida and International City/County Management Association (FCCMA)**, an organization that develops and advances professional local government management to create sustainable communities that improve lives worldwide.
- **Florida Local Government Information Systems Association (FLGISA)**, an organization composed of municipal information technology directors with a primary goal to foster a unified effort among government entities to integrate and disseminate their respective research and design efforts in the area of automated information sciences.
- **Building Officials Association of Florida (BOAF)**, an organization formed to ensure the health, safety, and welfare of the public through safe building practices by equipping building professionals through education, advocacy, leadership, and code development.
- **Property Appraisers Association of Florida (PAAF)**, an organization formed to ensure uniform and equitable assessments occur throughout the state.

Through these experiences we have become very experienced in understanding the needs of Florida clients and the procurement process followed within the State of Florida.

Over the last ten years, we have been providing consulting services to numerous Florida governmental jurisdictions to include the following entities, many of which we have performed multiple projects:

11 County entities to include

- Broward County
- Charlotte County
- Collier County
- Escambia County Housing Finance Authority
- Juvenile Welfare Board of Pinellas County
- Lee County
- Miami-Dade County
- Osceola County Property Appraiser's Office
- Pasco County
- St. Lucie County Property Appraiser's Office
- St. Lucie County

24 municipalities to include

- City of Cooper City
- City of Coral Springs
- City of Delray Beach
- City of Fernandina Beach
- City of Ft. Lauderdale
- City of Gainesville
- City of Hallandale Beach
- City of Hollywood
- City of Hallandale Beach
- City of Hollywood
- City of Lynn Haven
- City of Miami
- City of Miramar

8 special districts to include

- Broward County Metropolitan Planning Organization
- Emerald Coast Utilities Authority (ECUA)
- Hillsborough Area Regional Transit Authority (HART)
- Hillsborough County Aviation Authority (HCAA)
- Solid Waste Authority of Palm Beach County
- State of Florida, Department of Financial Services, Division of Rehabilitation & Liquidation
- State of Florida, Department of Motor Vehicles
- Toho Water Authority (TWA)
- City of North Miami Beach
- City of Oakland Park
- City of Pinellas Park
- City of West Palm Beach
- City of Winter Park
- Town of Jupiter
- Town of Jupiter Island
- Town of Longboat Key
- Town of Pembroke Park
- Village Community Center Development District
- Village of Wellington

Why Plante Moran?

Structured differently to serve you differently

Our “one-firm” firm philosophy is a unifying structure that prioritizes client service over maximizing profits. Unlike other accounting firms, we don’t have office-level profit centers, meaning our offices don’t compete. What does that mean for you? It means you receive the collective power of the firm and the expertise you need regardless of location. The result: seamless service, a personal touch, and future-focused thinking.



Seamless service

One touchpoint with us will give you unfiltered access to the right experts, at the right time.



Personal touch

The better we know you, the better we can serve you. We build lasting relationships to foster a client-focused, collaborative culture.



Future-focused

Your future is our priority. We partner with you to ensure you to achieve your goals today and beyond.

Our IT audit and risk experience

- **Cybersecurity and privacy experience** – Having conducted numerous cybersecurity, IT security control, and IT regulatory compliance engagements for clients similar to the City, we have the experience and the knowledge to assist the City with cloud design consulting services.
- **Deep industry experience** – Our cybersecurity professionals have varied work experience in cyber risk assessment, application security, compliance, security architecture, penetration and network security testing, etc.
- **Experienced project team** – Our team has the required expertise and relevant certifications, including CISA, CISSP, CPA, and CEH.

As you consider consulting firms, we understand that you want to identify a firm to partner with that understands technology security risk and has experience in working with similar private sector clients. We have a deep bench of cybersecurity professional that have conducted a number of IT audit projects within the public sector. Our professionals offer relevant experience and insights, as well as deep technical expertise, to increase your overall return on investment. Plante Moran provides a variety of solutions to clients, including:

- IT risk and internal control assessments
- Baseline network security assessments (layered approach – internet, firewall, network, etc.)
- Business process/application security and control reviews
- Security planning, including the development of security strategies and plans, policies, procedures, and training
- Adherence to compliance-related issues, such as PCI Data Security Standards, HIPAA, GLBA, and Red Flag
- Network security assessment and penetration studies

- Business continuity and disaster recovery planning
- IT audit projects

Customer service and client satisfaction the Plante Moran way

When clients engage Plante Moran as their advisor, they say they can feel the difference almost immediately. Whether it is an innovative approach to problem-solving, our collaborative culture, or solutions borne out of deep industry expertise, our clients benefit from an attentive advisor who brings a caring approach to each engagement.

Here are a few considerations that make Plante Moran different and help assure that we provide responsive service to our clients:

- **Low staff turnover:** We have the lowest staff turnover rate of any major accounting firm in the United States. By minimizing turnover, we can provide better staff continuity, which in turn makes sure that our teams are organized, prepared, and not slowed down by on-the-job learning.
- **More senior-level involvement:** Our staffing mix involves a high degree of partner and senior manager-level involvement in our engagements who are knowledgeable about different disciplines. This provides you with diverse, expert, and well-rounded thinking to solve your increasingly difficult day-to-day challenges and complex issues.
- **Flexibility and experience:** Our deep experience in working with clients of all sizes and ownership structures allows us to acclimate to your organizational environment quickly.
- **Communication:** We consider communication is the key to a successful relationship. Our clients tell us that we regularly exceed their expectations because we take ownership of that requirement. Regular communication avoids surprises, keeps projects on track, and promotes a healthy relationship.
- **Commitment:** We listen upfront to what you need, and we deliver. On-time and what you requested. We meet the promises we make. This is the number one thing that business executives tell us they want when we ask them what is important when hiring a professional service company, and we aim to meet their needs.

Client satisfaction

At Plante Moran, we know we haven't done our job unless you're confident in our value. We enlist an independent third party to conduct an ongoing survey program that collects feedback from our clients. This tool allows us to identify areas of satisfaction or dissatisfaction so we can reinforce the good and quickly correct any areas of concern. The results of each client satisfaction survey are reviewed by firm management. We're gratified that our clients love us, and we work hard to keep it that way, but, as a prospective client, you deserve to see the numbers for yourself.

97%

of clients say we match the **right people and resources** to their specialized needs.

97%

of clients feel we invest time to **build a relationship** with their organization.

96%

of clients believe we are **proactive to their needs.**

What does this mean for you?

One touchpoint

You'll have access to the right experts at the right time.

Lasting relationships

The better we know you, the better we can serve you.

Innovative solutions

We'll help you achieve your goals today and beyond.

Pricing Proposal



4.2 d - Pricing Proposal

The schedule below summarizes our fee structure for this RFQ:

Role	Rate/ Hr.
Partner	\$350
Principal	\$300
Senior Manager	\$275
Manager	\$250
Senior Consultant	\$200
Consultant	\$175

Our expected staffing mix for a typical internal audit is as follows:

LEVEL	PERCENTAGE OF HOURS
Partner	5 – 10%
Sr. Manager	10 – 15%
Manager	15 – 20%
Senior and Consultant	55 – 70%

Project Fee Assumptions

Our project rate per hour is based on the following assumptions. Should these assumptions change, we would adjust our professional fees accordingly in consultation with the City.

- Project stakeholders will be available and ready to fully participate in meetings and workshops as defined in the approved project schedules developed for each of the project phases.
- City end users and process owners are open to considering business process changes and are willing to share their experiences surrounding current process challenges and desires for the future state processes in addition to those presented by Plante Moran for consideration.
- Project risks are immediately documented with proactive mitigation strategies.
- Client will provide a designated project manager to meet with PM on a regular basis to discuss project issues and manage change requests that may impact schedule, staff availability, resource commitments, and the quality of results.
- There will be a single draft-to-final process for each deliverable. Plante Moran expects the City to provide timely feedback on the review of all deliverables submitted for review and acceptance. A deliverable acceptance review period of 10 business days for review will be provided. If no revisions are received within this timeframe, the deliverable will be deemed acceptable.
- Travel costs associated with serving the City will be billed as incurred.
- Our services are inclusive of meetings, phone calls, and necessary discussions with project stakeholders, including external auditors
- Our fees will be invoiced monthly as the work is performed and are payable within 30 days

Content of Proposal - Required Documents



City of Gainesville Prequalified firm, March 12, 2018

Gainesville.
Citizen centered
People empowered

- VIA EMAIL – scott.eiler@plantemoran.com

March 12, 2018

E. Scott Eiler
Plante & Moran, PLLC
27400 Northwestern Highway
Southfield, MI 48034

RE: Recommendation of Award - Request for Qualifications for
Management Consulting (Non-Construction)
(RFQ#CMGR-180051-GD)

Dear Mr. Eiler:

Thanks to you and your team for your proposal for the above-referenced project. We appreciate your time and effort spent in preparing the proposal you submitted. For your information, the evaluators recommend prequalification of the firms as follows:


ORGANIZATIONAL DESIGN	HR POLICY	LEADERSHIP
Plante Moran	Plante Moran	Management Partners
Management Partners	Management Partners	MGT of America
Ernst & Young	CRI	KPMG
Novak	MGT of America	
MGT of America	KPMG	
KPMG		
TECHNOLOGY	PROJECT MANAGEMENT	EXECUTIVE COACHING
Plante Moran	Plant Moran	Management Parnters
BerryDunn	BerryDunn	KPMG
KPMG	KPMG	
	Ernst & Young	
	MGT of America	

Recommendation of the prequalification selection is to be presented to the City Commission for their approval at their regularly scheduled meeting.

Pursuant to the City's Financial Services Procedures Manual Section 41-423, the blackout period is in effect until the contract is awarded (City Commission approval). "Violation of this provision shall result in disqualification..."

Once more, thank you for your interest in doing business with the City of Gainesville. If you have any questions, please call me at 352-334-5021.


Sincerely,


Gayle Dykeman
Senior Buyer

xc: File

2.3 Bidder Qualifications – Peer Review Report

Plante Moran has a peer review performed every third year by an independent CPA firm. This firm selects a sample of audit engagements from all the industries served by Plante Moran, including the public sector group which includes governmental entities, and ensures that the audits were performed in accordance with professional standards. **The most recent quality control review included a review of several specific government engagements that follow *Government Auditing Standards*.** Our most recently completed peer review, conducted in 2019, resulted in a **“pass” rating, the highest rating possible.** The peer review report is available at aicpa.org. Below is our most recent peer review report:



3550 United Plaza Blvd., Ste. 1001 – Baton Rouge, LA 70809
225-922-4600 Phone – 225-922-4611 Fax – pncpa.com
A Professional Accounting Corporation

Report on the Firm's System of Quality Control

To the Partners of
Plante & Moran, PLLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer, and examinations of service organizations (SOC 1 and SOC 2 engagements).

As part of our peer review, we considered reviews by regulatory entities as communicated to the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Plante & Moran, PLLC has received a peer review rating of *pass*.

Postlethwaite ; Netterville

Baton Rouge, Louisiana
December 27, 2019

2.3 Bidder Qualifications – Proof of Insurance

We carry appropriate levels of professional liability (errors and omissions (E&O)), cyber, and commercial liability, automobile liability, excess umbrella liability, and workers' compensation coverage at amounts commercially appropriate for a firm of our size.

If Plante Moran is awarded a contract, we will procure and maintain during the term of the contract, at our expense, insurance as required by any RFP received from the City. Plante Moran will provide verification of insurance within 15 days following award of a contract.

Please see the following pages for our commercial, cyber, and professional liability insurance certificates.

Insurance certificate – commercial



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/11/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Marsh & McLennan Agency LLC 15415 Middlebelt Road Livonia MI 48154-3805		CONTACT NAME: Amy Micallef, CIC, CISR, LIC, AAI, AIS PHONE (A/C, No, Ext): 734-525-2445 FAX (A/C, No): 212-607-1151 E-MAIL ADDRESS: amy.micallef@marshmma.com															
INSURED P&M Holding Group, LLP & Subsidiaries; Plante & Moran, PLLC c/o Bonnie Kozikowski 3000 Town Center, Suite 400 Southfield MI 48075		INSURER(S) AFFORDING COVERAGE <table border="1"> <tr> <th>INSURER</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A: Federal Insurance Company</td> <td>20281</td> </tr> <tr> <td>INSURER B: Vigilant Insurance Company</td> <td>20397</td> </tr> <tr> <td>INSURER C: Great Northern Insurance Company</td> <td>20303</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>		INSURER	NAIC #	INSURER A: Federal Insurance Company	20281	INSURER B: Vigilant Insurance Company	20397	INSURER C: Great Northern Insurance Company	20303	INSURER D:		INSURER E:		INSURER F:	
INSURER	NAIC #																
INSURER A: Federal Insurance Company	20281																
INSURER B: Vigilant Insurance Company	20397																
INSURER C: Great Northern Insurance Company	20303																
INSURER D:																	
INSURER E:																	
INSURER F:																	

COVERAGES

CERTIFICATE NUMBER: 1596230852

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:		35756613	3/13/2021	3/13/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Deductible \$ 50,000
C	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		73263017	3/13/2021	3/13/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$		79833330	3/13/2021	3/13/2022	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N / A	71653087	3/13/2021	3/13/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Plante & Moran, PLLC
 3000 Town Center, Suite 400
 Southfield MI 48075

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Amy Micallef

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ACORD 25 (2016/03)

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Insurance certificate - cyber



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/25/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Edgewood Partners Insurance Center Lemme, a division of EPIC 111 West Campbell 4th Floor Arlington Heights, IL 60005	1-847-385-6800 CONTACT NAME: David Koenen PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGCerts@lemme.com
INSURED Plante & Moran, PLLC and others more fully described in the policies, including Subsidiaries. 27400 Northwestern Highway Southfield, MI 48034	INSURER(S) AFFORDING COVERAGE INSURER A: LIBERTY SURPLUS INS CORP INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
	NAIC # 10725

COVERAGES **CERTIFICATE NUMBER: 62563902** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED. \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Cyber Insurance			E05CABH0W1005	07/01/21	07/01/22	Each Claim 3,000,000 Aggregate 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Parties at Interest

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

David Koenen

ACORD 25 (2016/03)
 Karen.Niesman@lemme.com_LEM
 62563902

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Insurance certificate – professional liability



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/14/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER 1-847-385-6800 Edgewood Partners Insurance Center Lemme, a division of EPIC 111 West Campbell 4th Floor Arlington Heights, IL 60005	CONTACT NAME: David Koenen PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: psgcerts@lemme.com
INSURED P&M Holding Group, LLP, Plante & Moran, PLLC and others more fully described in the policies, including Subsidiaries 3000 Town Center, Suite 100 Southfield, MI 48075	INSURER(S) AFFORDING COVERAGE INSURER A: Scottsdale and Various Insurers INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER: 62477458** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input type="checkbox"/> N N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		HWS0000129	06/15/21	06/15/22	Each Claim 5,000,000 Aggregate 5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER Parties at Interest	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--

ACORD 25 (2016/03)
Cheryl.Donohue@lemme.com_LEM
62477458

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4.2 e - Drug-Free Workplace Form

DRUG-FREE WORKPLACE FORM

The undersigned bidder in accordance with Florida Statute 287.087 hereby certifies that

Plante & Moran, PLLC

does:

(Name of Proposer)

1. Publish a statement of notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for the drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by terms of the statement and will notify the employer of any conviction or, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this bidder complies fully with the above requirements.



Bidder's Signature

February 17, 2022

Date

In the event of a tie bid, bidders with a Drug Free Workplace Program will be given preference. To be considered for the preference, this document must be completed and uploaded to DemandStar.com with your Submittal.

E-Bidding Document – RFQ (Non CCNA) – Page 24 of 27

4.2 f – Bidder Verification Form

BIDDER VERIFICATION FORM

LOCAL PREFERENCE (Check one)

Local Preference requested: ☐ YES ☒ NO

A copy of the following documents must be included in your submission if you are requesting Local Preference:

- Business Tax Receipt
- Zoning Compliance Permit

QUALIFIED SMALL BUSINESS AND/OR SERVICE DISABLED VETERAN BUSINESS STATUS (Check one)

Is your business qualified, in accordance with the City of Gainesville's Small Business Program, as a local Small Business? : ☐ YES ☒ NO

Is your business qualified, in accordance with the City of Gainesville's Small Business Procurement Program, as a local Service-Disabled Veteran Business? ☐ YES ☒ NO

REGISTERED TO DO BUSINESS IN THE STATE OF FLORIDA

Is Bidder registered with Florida Department of State's, Division of Corporations, to do business in the State of Florida?

☒ YES ☐ NO (refer to Part 1, 1.6, last paragraph)

If the answer is "YES", provide a copy of SunBiz registration or SunBiz Document Number (#_____)

If the answer is "NO", please state reason why:_____

DIVERSITY AND INCLUSION (Applies to solicitations above \$50,000)

Does your company have a policy on diversity and inclusion? ☒ YES ☐ NO

If yes, please attach a copy of the policy to your submittal.

Note: Possessing a diversity and inclusion policy will have no effect on the City's consideration of your submittal, but is simply requested for information gathering purposes.

Plante & Moran, PLLC

Bidder' Name

Troy Snyder / Partner

Printed Name/ Title of Authorized Representative

Troy Snyder

Signature of Authorized Representative

\ **February 17, 2022**

Date

4.2 f – Bidder Verification Form – Registered in the State of FL

State of Florida Department of State

I certify from the records of this office that PLANTE & MORAN PLLC is a Michigan limited liability company authorized to transact business in the State of Florida, qualified on May 9, 2011.

The document number of this limited liability company is M11000002358.

I further certify that said limited liability company has paid all fees due this office through December 31, 2018, that its most recent annual report was filed on January 26, 2018, and that its status is active.

I further certify that said limited liability company has not filed a Certificate of Withdrawal.

*Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this
the Twenty-sixth day of January,
2018*



Ken DeFoma
Secretary of State

Tracking Number: CC7952178446

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>

4.2 f – Bidder Verification Form – Diversity and Inclusion

Attached below is Plante & Moran's Diversity and Inclusion Policy:

EQUAL EMPLOYMENT OPPORTUNITY

Plante Moran is committed to a workplace that provides equal employment opportunity. In order to provide equal employment and advancement opportunities to all individuals, employment decisions at Plante Moran will be based on merit, qualifications, and abilities. Plante Moran does not discriminate in employment opportunities or practices on the basis of race, color, religion, gender, national origin, age, disability, gender identity, sexual orientation, genetic information, veteran status, pregnancy, or any other characteristic protected by applicable law.

Plante Moran will make reasonable accommodations for qualified individuals with known disabilities who ask for such accommodations, unless doing so would result in an undue hardship. This policy governs all aspects of employment, including hiring decisions, job assignment, compensation, promotion, discipline, termination, and access to benefits and training.

Any staff members with questions or concerns about any type of discrimination or retaliation in the workplace must bring these issues to the attention of their immediate supervisor and their human resources generalist. Staff members can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination or retaliatory conduct will be subject to disciplinary action, up to and including termination of employment.

Approach



Created in 2003, the Diversity, Equity, and Inclusion Council was started with the goal of being intentional in the firm's inclusion practices; more specifically, how to increase diverse staff, develop a substantive pipeline to leadership, and ensure that diverse staff feel supported which leads to greater retention rates.

Strategic Approach

Traditionally, firm programs and staff resource groups operated independently. WIL, Workflex and the Staff Resource Groups have been consistently involved in various efforts, many of which have an overlay of diversity & inclusion. Similarly, firm leadership contributes ideas and direction involving diversity and its impact on the firm. But as we've grown and evolved, there is now a need to develop a cohesive strategy and streamlined, integrated approach to all these Inclusion efforts.

Previously, Internal Firm Services were engaged on an initiative-by-initiative basis. With our current strategic approach, Internal Firm Services is integrated to provide input on initiatives and efforts that may require their services to ensure effective coordination of resources and prioritization.

This approach does not change the way these initiatives or groups are structured or led, but rather ensures our firm-wide strategy is being developed with a collective voice of inclusion. It also fosters opportunities to share best practices and coordinate efforts so we have the greatest impact with the use of our resources.



Talent

Talent focuses on our most valuable resource – our people. Our strategy for not only the active engagement, pipelining, recruitment and hiring of diverse talent, but also an intentional focus on how we retain and optimize the diversity our talent brings to the table through development, promotion and succession planning.



Client

From the client perspective, Plante continues to cultivate new and sustain existing relationships with women and minority-owned businesses, vendor relationships, and emerging markets that include expanded geographies and shifts in the way we serve clients. Minority-owned businesses are the fastest growing segment of entrepreneurs, and as a result, there are a high degree of potential opportunities within this space.



Community

Community focuses on the contribution to and entrenchment of diverse groups within academic organizations, community groups, and professional organizations. This focus does not take away from or replace any initiatives like PM Cares or other regional or office-based activities that are happening today. There are a number of great things occurring, but similar to the other focus areas, there could be opportunities for greater synergies and collaboration



Integration

When we talk about integration, we're referring to integrating the most important aspects of diversity, equity, and inclusion across the firm, for all of our staff and partners. A few ways we do this include forming deeper relationships among all of our staff resource groups and providing training and other events for staff. At its core, we mean holding ourselves accountable, or “walking the talk,” in our commitment to deepening cultural competency.

4.2 g – Bidder's W-9

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification ▶ Go to www.irs.gov/FormW9 for instructions and the latest information.	Give Form to the requester. Do not send to the IRS.																																													
Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. P&M Holding Group, LLP																																														
	2 Business name/disregarded entity name, if different from above Plante & Moran, PLLC																																														
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____ <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate																																														
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>																																														
	5 Address (number, street, and apt. or suite no.) See instructions. 3000 Town Center, Suite 100 6 City, state, and ZIP code Southfield, MI 48075 7 List account number(s) here (optional)																																														
Requester's name and address (optional)																																															
<hr/>																																															
Part I Taxpayer Identification Number (TIN)																																															
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																																															
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td colspan="9" style="text-align: center;">Social security number</td></tr><tr><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td></tr><tr><td colspan="9" style="text-align: center;">or</td></tr><tr><td colspan="9" style="text-align: center;">Employer identification number</td></tr><tr><td style="width: 30px;">3</td><td style="width: 30px;">8</td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;">1</td><td style="width: 30px;">3</td><td style="width: 30px;">5</td><td style="width: 30px;">7</td><td style="width: 30px;">9</td></tr></table>			Social security number																		or									Employer identification number									3	8			1	3	5	7	9
Social security number																																															
or																																															
Employer identification number																																															
3	8			1	3	5	7	9																																							
<hr/>																																															
Part II Certification																																															
Under penalties of perjury, I certify that:																																															
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and																																															
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and																																															
3. I am a U.S. citizen or other U.S. person (defined below); and																																															
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.																																															
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.																																															
<hr/>																																															
Sign Here	Signature of U.S. person ▶ <i>Bonnie Kozikowski</i>	Date ▶ 5/12/2021																																													
<hr/>																																															
General Instructions																																															
Section references are to the Internal Revenue Code unless otherwise noted.																																															
Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9 .																																															
Purpose of Form																																															
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.																																															
<ul style="list-style-type: none">• Form 1099-DIV (dividends, including those from stocks or mutual funds)• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)• Form 1099-S (proceeds from real estate transactions)• Form 1099-K (merchant card and third party network transactions)• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)• Form 1099-C (canceled debt)• Form 1099-A (acquisition or abandonment of secured property)																																															
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.																																															
If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.																																															
<hr/>																																															

Cat. No. 10231X

Form **W-9** (Rev. 10-2018)

Exceptions and Litigation



Exceptions and Litigation

None.

Past Experiences and References/ and Addendum Forms



Past Experiences and References

Below are project examples similar to the requirements identified with the City’s RFQ. These projects capture Plante Moran’s capabilities and technical skills our team can bring to the project.

Internal Audit and Process Consulting Services

Miami-Dade County

Ms. Leany Perez
Assistant Controller
111 NW 1st Street
Miami, FL 33128
305-375-5245
Leany.Perez@miamidade.gov

City of Deland, FL

Mr. Greg Whidden
IT Director
120 S. Florida Ave.
Deland, FL 32720
386-626-7088
whiddeng@deland.org

Kent County, MI

Mr. Jeff Dood
Fiscal Services Director
300 Monroe Ave NW
Grand Rapids, MI 49503
616-632-7690
Jeff.dood@kentcountymi.gov

Risk assessment and internal control review

Plante Moran performed a process review and risk assessment to develop an internal control framework for the County upon implementation of a new ERP system. Plante Moran identified gaps in the process and recommendations for internal control implementation. All work executed so far has been completed within the required budget and timeframe.

Business Process Review Consulting Services

Following the final vendor selection, the City determined a need for process redesign prior to the implementation effort and engaged us to assist them. We conducted current state and future state process mapping sessions and documented these with process mapping diagrams. We reached out to the finalist vendor with follow up questions on our recommended best practice, future state processes. The City then had their staff meet with the finalist vendor to have them demonstrate how the future processes would work in the new software. We then categorized any policy changes by the authorizing entity. We then met with City Management and the City Commission to introduce the proposed policy changes, get their support, and alert them to any ordinance changes that may be affected.

Risk assessment and grant testing

Plante Moran performed CARES act grant risk assessment and monitoring activities for more than 300 grant subrecipients. This large consulting engagement involved performing subrecipient-level risk assessments, document collection and review, as well as attribute-based grant eligibility testing.

Town of Cary, NC

Mr. Tim Fenton
IT Operations Manager
316 N. Academy Street
Cary, NC 27513
916-460-4914
Tim.fenton@townofcary.org

Charter Township of Ironwood, MI

Ms. Maria Graser
Treasurer
N10982 Lake Rd
Ironwood, MI 49938
906.932.8447
treasurer@ironwoodtownship.com

Great Lakes Water Authority

Ms. Nicolette N. Bateson
Chief Financial Officer/Treasurer
735 Randolph, Room 1608
Detroit, MI 48226
313-964-9225
Nicolette.Bateson@glwater.org

City of Norfolk, VA

Mr. Michael Roggow
City Controller
Department of Finance
City of Norfolk
810 Union Street, Suite 600
Norfolk, VA 23510
michael.roggow@norfolk.gov

Lansing Board of Water and Light

Ms. Elisha Franco
Senior Internal Control Analyst
1110 S. Pennsylvania Ave.
Lansing, MI 48912
517-242-0534
Elisha.Franco@LBWL.com

Internal control review and enterprise risk assessment

Performed an internal control review and enterprise risk assessment to identify gaps in the Town's control framework and provide recommendations for improvement and implementation of best practices.

Tax fund deficit investigation

Performed an investigation determine the cause of tax fund deficits. Through our analysis, we were able to identify a kiting scheme performed by the former Treasurer which resulted in over \$1 million in losses.

Internal control consulting

Assisted the client by assessing documentation and existing policies/procedures, conducting process walkthroughs to understand the high-priority areas and the Procure to Pay process from beginning to end, developing process maps with controls and control weaknesses noted and summarizing observations and recommendations for GLWA management's consideration.

Internal control consulting

Provide best practices for controls that should be in place to address risks that are common to the public sector. Activities include Risk and Control Matrix development as well as recommendations to improve the City's control environment and business processes.

Financial risk assessment

Performed a financial risk assessment to document and assess the Board's control framework while testing for operating effectiveness and providing recommendations for improvement and implementation of best practices.

Information Technology Services

City of Sunnyvale, CA

Mr. Eddie Soliven
IT Manager
456 W. Olive Ave.
Sunnyvale, CA 94086
408-730-3044
esoliven@sunnyvale.ca.gov

City of Tacoma, WA

Paul Federighi
CISO, City of Tacoma
733 Market St
Tacoma, WA 98402
253-382-2612
pfederighi@cityoftacoma.org

Orange County, CA

Mr. Phillip Daigneau
Director Information Technology
Auditor Controller, County of Orange
12 Civic Center Plaza
Suite 200,
Santa Ana, CA 92701
714.834.6277
Phillip.Daigneau@ac.ocgov.com

IT Security Assessment

The City of Sunnyvale retained Plante Moran to perform an IT security assessment in order to identify security weaknesses and potential threats to City systems and data. Further, the City sought to identify improvement opportunities within their information security architecture, which included 13 remote sites. The IT security assessment focused on security posture around the risks to data confidentiality, integrity, and availability through an evaluation of people, process, and technology and related IT security controls. The project included internal and external penetration testing and vulnerability assessment, technology and infrastructure review, and physical and security policy reviews.

PCI Consulting and Cyber Assessment Services

Plante Moran assisted the City of Tacoma in identifying all business processes involving the use of cardholder data. In addition, we assessment security processes and controls in support of security over the City's processing and transmission of card transactions. We determined the scope of compliance and provided recommendations to reduce PCI DSS scope and related compliance costs; provided internal vulnerability scanning services, and penetration testing; performed a PCI DSS assessment for both merchant and service provider resulting in an Attestation of Compliance; and provide on-going support to help ensure compliance is maintained year-to-year.

IT Audit and Network Security Risk Assessment

Orange County retained Plante Moran to review and assess IT general controls supporting the County's financial ERP system, CAPS+, and other ancillary systems and databases maintaining sensitive data. The objectives for our review included evaluation of the County's network to identify technology risk within IT process and activities and a review of application security design and configuration setting to identify security weaknesses and gaps. Next, a review the County's data center to assess IT security operational and environmental controls. Then, conduct application security procedures to identify vulnerability and risk associated with the County's ERP application, CAPS+. Finally, perform an IT risk assessment based on NIST over security processes and controls implemented.

Forensic / Investigative Consulting Services

We are typically engaged by our client's attorneys to maintain attorney work product protection and, therefore, we are not authorized to release the names of those clients, including governmental and not-for-profit clients. However, the **following are just a few examples of cases for which our clients have provided us permission to discuss. We are happy to provide additional case studies, upon request.** Our clients can speak to the level of service you can expect when choosing Plante Moran. Please feel free to contact the individuals below to learn more about how we serve and treat our clients. Additional references can be provided upon request.

Porter Wright Morris & Arthur LLP / Columbus Zoo and Aquarium

Fred Pressley, Partner - legal counsel
representing Zoo
41 South High Street
Columbus, OH 43215
614-227-2233

City of Lansing, MI

Jim Smiertka, City Attorney
124 W Michigan Ave #5
Lansing, MI 48933
517-483-4320

Misuse of assets investigation

We were engaged by the Zoo's attorneys to investigate allegations made by a whistleblower to the local newspaper regarding the misuse of Zoo assets by key executives. Our analysis included analysis of general ledger activity, credit card purchases, and email review. We confirmed the allegations made by the whistleblower and currently quantified losses exceeding \$600,000. Our initial findings were publicly released, and the matter is ongoing as the State Attorney General's office considers criminal actions against the former executives.

Conflict of interest investigation

We were engaged by the City to investigate potential conflicts of interest and misappropriation of assets. The Department of HUD informed the City of a potential conflict involving a department head and their approval/use of grant dollars. We performed extensive public record and background research, interviews, data analytics, analysis of financial documents (e.g., contracts, invoices, bank statements, etc.), and social media/online research. We prepared a written report which was released by the City to the public. Our analysis confirmed the conflict referenced by HUD and detailed how the department head: funneled over \$1,000,000 to 501(c)3 entities they and their immediate relatives controlled and/or owned; requested and approved their own transactions; did not disclose their conflicts; and used City funds to cover expenses for their 501(c)3 organizations. Our findings were provided to the State Attorney General's office, who referred the matter to the FBI. It is still under investigation, with results pending.

Charter Township of Ironwood

Maria Graser, Treasurer
N10892 Lake Rd
Ironwood, MI 49938
906-932-5800

Miller, Canfield, Paddock and Stone, P.L.C.

Joseph G. Vernon, Principal
150 West Jefferson, Suite 2500
Detroit, Michigan 48226
313-496-7669

Catholic Diocese of Lansing

George Landolt, Finance Director
228 N. Walnut St.
Lansing, MI 48933
517-342-2448

Tax fund deficit investigation

We were selected through a proposal process to investigate tax fund deficits. Through our analysis, we were able to determine a kiting scheme performed by the former treasurer which resulted in over \$1 million in losses. We discovered the former treasurer was pre-billing residents for taxes, transferring moneys between various funds, and depositing unrelated checks into the tax fund, all in an effort to falsely inflate the fund's balance to disguise the scheme. Criminal and civil charges were filed. The former treasurer pled guilty to several charges. She was sentenced to 3 to 10 years in prison and restitution was set at almost \$1.4 million.

Vendor selection relationship research

We were engaged by Miller, Canfield, Paddock and Stone, P.L.C. to perform background research on select vendors utilized by their client, as the client's internal audit department identified a potential relationship with an employee responsible for vendor selection. We performed extensive research of public records and social media activity, confirming the suspected relationships. Our scope was expanded to include conducting several interviews, analyzing numerous invoices and supporting documentation, and utilizing key word searches to analyze a population of over 400,000 emails. Our analysis identified a large, multi-national, corruption and kickback scheme, with losses exceeding \$6 million. We prepared an extensive written report, provided multiple presentations, and drafted sworn affidavits. Our client recovered over \$4 million via various civil and insurance proceedings.

Accounting process assessment and compliance analysis

When the organization's oversight committee attempted to gain access to the accounting records of a particular location, they were denied by the location's leader. Given Plante Moran's reputation, we were requested, in agreement with the location's leader, to perform an accounting process assessment and compliance analysis. During our work, we uncovered a \$5M embezzlement scheme by the leader spanning over several decades. The suspect was charged criminally; however, they passed away while awaiting trial. Using our report, our client was able to recover the full amount of their loss from their insurance company.

**Wright State University/Dinsmore
& Shohl, LLP**

D. Michael Crites, Partner – legal
counsel for WSU
191 W. Nationwide Boulevard, Suite
300
Columbus, OH 43215
614-628-6934

**Capital Area Transportation
Authority**

Patrick Lemon
4615 Tranter Street
Lansing, MI 48910
Phone: 517-999-2530

**Education Achievement Authority
of Michigan (EAA) / Dykema
Gossett, PLLC / United States
District Court, Eastern District of
Michigan, Southern Division
(multiple cases)**

W. Alan Wilk., Member – legal counsel
for EAA
201 Townsend Street, Suite 900
Lansing, MI 48933
517-374-9122

Investigation of problematic activity

After Wright State University was notified of a potential investigation, we were engaged by Dinsmore & Shohl, LLP to assist the University in researching whether or not problematic activity had occurred. Our initial scope included an analysis of activities directly related to the investigation, in addition to performing data analytics on disbursement activity. Our scope was subsequently expanded as our analytics yielded numerous anomalies. We performed multiple interviews; analyzed hundreds of invoices; performed background, internet, and social media research on vendors and affiliated entities; and analyzed payroll and accounting information. In addition to the written report, we presented our findings at multiple board meetings and to multiple Ohio agencies, including the offices of the Ohio Auditor of State and the Ohio Attorney General. Although our scope of work is complete, the matter is ongoing and, therefore, the results of our analysis remain confidential.

Unpaid tax forensic services

We were engaged to provide forensic services due to IRS notifications of non-payment of payroll taxes at over \$1 million. Our team performed interviews, analyzed supporting documentation, and reviewed employee email activity. We uncovered numerous issues, including emails that outlined which staff knew of the payroll tax problem, ultimately leading to our findings. Due to our work with resolving the payroll issues, we were subsequently hired to perform a specialized internal control review of the Finance Department, so that another problematic situation is hopefully averted in the future.

Corruption and kickback scheme forensic services

We were engaged to perform forensic investigative services at the Education Achievement Authority of Michigan (EAA). Our team identified a large-scale corruption and kickback scheme within the district, which was initially hatched within the Detroit Public Schools (DPS) district. We performed a substantial analysis of data, physical invoices, social media, and email activity and, combined with extensive background research, noted select vendors were billing the EAA for supplies at rates far above market prices and/or for services that were not provided. At our client's request, we presented the team's findings to the FBI's Public Corruption Task Force who used Plante Moran's work to assist with indicting and successfully prosecuting 13 DPS and EAA principals, 3 vendors, and a DPS assistant

superintendent. This investigation was portrayed in an episode of CNBC's American Greed.

City of Gainesville RFQ Addendum Forms

City of Gainesville Addendum No. 1



ADDENDUM NO. 1

Date: February 3, 2022

Bid Date: February 14, 2022
at 3:00 P.M. (Local Time)

Bid Name: Internal Audit Professional Consulting Services

Bid No.: CAUD-220035-MS

NOTE: This Addendum has been issued only to the holders of record of the specifications and to the attendees of the pre-bid conference held on January 26, 2022.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Any questions shall be submitted in writing to the City of Gainesville Purchasing Division by 3:00 p.m. (local time), ~~February 3, 2022~~. **The questions deadline has been extended to February 8, 2022 at 3:00 PM.** Questions may be submitted as follows:

Email: sowersma@cityofgainesville.org

or

Faxed (352) 334-3163

Attention: Melanie Sowers

2. Please find attached:

- a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters) distributed during mandatory pre-bid meeting.

3. Melanie Sowers, Purchasing Division, discussed bid requirements.

- a. Bids are to be received by the Purchasing office submitted via Demandstar no later than 3:00 p.m. on February 14, 2022. Any bids received after 3:00 p.m. on that date will not be accepted. Bids will only be received electronically through Demandstar.
- b. Send questions in writing to Melanie Sowers/Diane Holder via email.
 - i. All communication through Melanie/Diane only. Do not communicate with other City staff.
- c. Discussed bid due date, time and delivery through Demandstar.
 - i. Sign, date and return all Addenda.

- d. Pay close attention to language in bid document regarding living wage, must or shall language.

4. City Auditor Virginia Bigbie discussed the scope details: We are looking for a pool of qualified vendors who can provide any number of internal audit services and we would keep your solicitations on file and make sure we have a contract with you so we can easily implement these services, as needed. We are short staffed, and we perform internal audits, operational audits, financial audits, compliance audits, construction audits, Information Technology auditing and cybersecurity. We often need subject matter expertise. In addition, we have a more complex utility than other municipal utilities as we generate and supply our own electricity so we have about 2,400 employees with a resident base of about 141,000 people in the city.

We periodically need support for investigations; there is some amount of research needed. We don't have many forensic tools given our limited budget so if we need special forensic analysis we would reach out to you if you have that expertise in your shop.

It would be helpful if any firms have expertise in working with utility operations as I'm sure you are aware of external threats on water facilities and other utilities. We are also interested in firms having expertise in investigating occupational fraud. Emails are public record so we typically set up a shared folder for confidential information sharing. Award of contract does not guarantee request for actual services; work will be assigned on an as-needed basis.

5. Below are the questions/answers as discussed in the meeting.

1. Question: Do you have an idea of the volume you will issue?
Answer: Not high volume; per project it could be 40 hours per project to 300-400 hours if there is a heavy lift on a project. There could be more than 1 project per year.
2. Question: Do you have a target number of vendors in the pool?
Answer: We are looking for a number of qualified vendors with a various areas of expertise.
3. Question: Would you direct specific purchase orders or contracts to specific vendors or will it have to be competed again?
Answer: No, it would not be competed again. We would contact you individually and agree to a statement of work. The statement of work is non-binding but it helps us to agree on what the scope is as to how you will assist for the engagement and in limited cases you may run the entire engagement. Often we just need a senior or manager to assist on an engagement depending on where we need the assistance. The statement of work would help clarify that, estimate the number of hours needed, and we would agree on the rate.
4. Question: In most cases, this would be to provide staffing resources rather than owning an entire engagement?

Answer: Yes, in most cases. An exception might be a construction contract audit that we don't do very often. It may be more efficient to let the vendor do the whole engagement.

5. Question: Do you use automated tools to document your audit process?

Answer: We use Teammate and other analytic tools. We follow the IIA Standards, GAGAS, along with other professional standards framework. They will participate in developing the RCM's, testing program, and field work. Administration, Planning, Field Work, Reporting and Wrap-up sections, and make sure we cover all the expectations for federal requirements within those work papers. Usually we have a vendor participate in planning discussions and walk-throughs. We will be responsible for work paper review.

6. Can we include some rates based on technical expertise verses blended rates?

Answer: Pricing by position would be better as different levels of staff would be needed for different types of tasks. We find most often we rely on senior or management levels. We ask for rates but we will not lock in the rates until specific projects are assigned. Pricing will not be an evaluating factor.

Questions received since the pre-bid meeting:

7. Question: How large (# of personnel) is the current internal audit department of the City?

Answer: Including the City Auditor, 7; with two of those 7 being vacant at the moment.

8. Question: Section 3.1 Fee Structure states the City is requesting a "blended fee structure". Could you please clarify "blended"? The hourly cost of audit personnel differs based on level of experience (e.g. staff, senior, manager) and specialty (e.g. cyber security specialist, forensic auditor, etc.).

Answer: See above clarification within question #6

9. Question: Section 4.1 states each team should have "project team of engineers and surveyors". Is this correct? Are engineers and surveyors a requirement for this RFQ?

Answer: Section 4.1 of the RFQ is now replaced in its entirety:

4.1 STATEMENT OF QUALIFICATIONS FORMAT

- Project Understanding and Approach: Describe your understanding of the objectives and scope of the requested services and your general approach to such. Include a general time frame for being able to respond to City requests for specific project proposals.
- Proposed Project Staff: Identify the key personnel who will be directly assigned to this project. State the qualifications and related experience of each member of the proposed project team. Provide a resume for each team member for the project.
- Qualifications of Firm: Provide pertinent information about the firm and related experience with similar projects. In addition, the firm should identify its total number of technical and professional personnel by discipline and training and further describe the total workload during the project period. Indicate what resources (professional and technical time) the firm would have available to allocate to the project.

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 1 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 1 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: _____ Troy Snyder _____

BY: _____ Troy Snyder _____

DATE: _____ February 17, 2022 _____

CITY OF _____
GAINESVILLE

FINANCIAL SERVICES
PROCEDURES MANUAL

41-424 Prohibition of lobbying in procurement matters

Except as expressly set forth in Resolution 060732, Section 10, during the black-out period as defined herein no person may lobby, on behalf of a competing party in a particular procurement process, City Officials or employees except the purchasing division, the purchasing designated staff contact. Violation of this provision shall result in disqualification of the party on whose behalf the lobbying occurred.

Black out period means the period between the issue date which allows for immediate submittals to the City of Gainesville Purchasing Department for an invitation for bid or the request for proposal, or qualifications, or information, or the invitation to negotiate, as applicable, and the time the City Officials and Employee awards the contract.

Lobbying means when any natural person for compensation, seeks to influence the governmental decision making, to encourage the passage, defeat, or modification of any proposal, recommendation or decision by City Officials and Employees, except as authorized by procurement documents.

City of Gainesville Addendum No. 2



ADDENDUM NO. 2

Date: February 4, 2022

Bid Date: February 14, 2022
at 3:00 P.M. (Local Time)

Bid Name: Internal Audit Professional Consulting Services

Bid No.: CAUD-220035-MS

NOTE: This Addendum has been issued only to the holders of record of the specifications and to the attendees of the pre-bid conference held on January 26, 2022.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Any questions shall be submitted in writing to the City of Gainesville Purchasing Division by 3:00 p.m. (local time), ~~February 3, 2022~~. ~~The questions deadline has been extended to February 8, 2022 at 3:00 PM.~~ Questions may be submitted as follows:

Email: sowersma@cityofgainesville.org
or
Faxed (352) 334-3163
Attention: Melanie Sowers

2. Please find attached:

- a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters) distributed during mandatory pre-bid meeting.

3. Questions received since the pre-bid meeting:

4. Question: Which are the incumbent firms for the requested services, if any?
Answer: None

5. Question: What is the City's annual budget for the requested services?
Answer: \$20,000 + salary savings for budgeted but vacant FTEs.

6. Question: Must contractors include all three categories (Audit Consulting, Forensic/Investigative Consulting, and Internal Audit Services) of requested services in proposals, or may one or two categories be proposed?
Answer: The Contractor may specialize in one or more categories.

7. Question: What safeguards will the City Auditor have in place regarding the safeguarding of personally identifiable information? For example, will contractors be expected to access City Auditor network databases directly (e.g., using Teammate or accessing shared drives.) or will the City accept safeguards proposed by contractors such as using secure encryption software applications to exchange information during projects?
Answer: The City has its own security measures in place and will provide instructions as appropriate. The Contractor will not need specialized software.
8. Question: Under which professional standards must contractors perform Audit Consulting services (e.g., IIA Standards, GAS, AICPA Standards for Consultancy) or will this vary by Task Assignment?
Answer: This will vary by task assignment. The Office follows IIA IPPF, and GAGAS where applicable. IIA IPPF, and ISACA frameworks govern our IT Audits. AICPA and COSO standards and frameworks are levered for attest engagements, financial statements audits and financial reporting internal control reviews.
9. Question: The Qualification of Firm paragraph states, "In addition, the firm should identify its total number of technical and professional personnel by discipline and training and further describe the total workload during the project period. Indicate what resources (professional and technical time) the firm would have available to allocate to the project." If the contract will be awarded to one or more contractors for "as-needed" services, will the City please clarify its expectations for contractors to "describe the workload during the project period" and how to indicate available professional and technical time? Is there a standard project type, example or template to use for this analysis?
Answer: When a resource is needed, we will contact you with anticipated scope, timing and resource needs to determine if you would have resources available to assist with the engagement. If you do not have available resources, we will try another firm but keep you in the pool for the next project. While we don't have a minimum number of project hours to assign, at this time we have no pool of vendors and our procurement process can be very time consuming so we hope we have vendors who will be fine with participating in our pool.
10. Question: Will the City accept separate hourly rates by position, fixed fees, or alternative fee structures, or will only pricing based on blended rates be acceptable?
Answer: We will accept pricing by level, staff auditor through manager. Most internal audit resources we expect to need will require senior or manager level experience. We will not pay the partner rates unless there is an unusual circumstance where the Consultant performs our entire project (perhaps requiring specific subject matter expertise) which would likely require your senior / partner review.
11. Question: Must contractors submit pricing separate from main proposals?
Answer: No.
12. Will contractors be required to use the rates submitted in their response to this proposal for all future Task Assignments, or would the rates be negotiated when developing the statement of work?
Answer: The rates may be negotiated once the project and objectives are known.
13. Question: On page 7 of the RFQ, is the information listed in 4.1 and 4.2 the specific order the City would like the proposals to appear:
Project Understanding and Approach
Proposed Project Staff
Qualifications of Firm
Required Documents (information requested in letters a-m)
Answer: The order of the proposal does not matter.

14. Question: On average, how many audits are performed annually?
Answer: Approximately 12 operational audits annually based on current staffing (4-6 auditors). We added an FTE this year for a total of 7 auditors, including the City Auditor (CAE), but have 2 vacancies. We are getting more management requests, special projects and investigations this year.
Our audit reports are located here:
<https://www.cityofgainesville.org/CityAuditor/AuditorsReports/AuditReports.aspx> .
15. Question: What is the breakdown of that plan in terms of financial, operational, construction, IT and compliance audits?
Answer: The audit plan is based on risk. Most audits are operational and first time audits, with integrated IT planning in each engagement. Please see the most recent City Auditor Quarterly Update which tracks the audit plan
(<https://gainesville.legistar.com/LegislationDetail.aspx?ID=5211922&GUID=5B2D2414-FB25-485B-8F73-0C78FB77A196&Options=ID|Text|&Search=210655>).
A few engagements will be added to the audit plan at the March 7, 2022 Audit Committee, and we expect to conduct a more robust biennial enterprise risk assessment late in 2022.
16. Question: Can you provide any key systems that you may have?
Answer: We have two ERP systems and several additional systems to support specialized services. We feel it is a security risk to publicly list our systems.
17. Question: Is your IT environment in-sourced or out-sourced?
Answer: in-sourced
18. Do you require participation from an MBE?
Answer: No.
19. Question: Will you require data analytics capabilities for audits?
Answer: Data analytic skillsets are highly valued in our operational audits. All in-house auditors have access to Arbutus and some staff have experience with Tableau. Data analysis is important for supporting occupational fraud investigations.
20. Question: What is the City's current approach/ plan for in-person work? Is all work performed in connection with the contract expected to be conducted "on site"? Or, is all work expected to be performed remotely? Or, is a mix of on site and remote work deemed acceptable to the organization?
Answer: Hybrid is preferred as it is difficult to conduct quality process understanding walkthroughs remotely. In some cases the in-house audit lead may be able to assign work that will accommodate all remote assistance.
21. Question: Are there any restrictions from using off-shore resources in the support of internal audit services?
Answer: We would need to discuss. In most cases, given strong security, communications, and accessibility, it should not be a problem. We typically would communicate frequently with the assigned staff so 12 hour time difference, for example, would be difficult to manage. We understand most firms are experiencing staffing challenges.
22. Question: Is the IA service provider required to support the external auditor in any capacity?
Answer: IA does not perform work for the external auditors. The current external auditors are Purvis Gray for General Government and the Annual Consolidated Financial Report, and Baker Tilly for the utility financial statements.
Question: Does the external auditor leverage any of the work performed by IA?
Answer: The external auditors review the internal audit plan, audit reports, and audit issues. IA does not perform regular financial reporting internal control testing. The General Government has created an Internal Control function, but their testing is not up and running yet. IA did recently perform an audit of

financial reporting internal controls for the General Government, reported to the Audit Committee on 1/11/2022.

23. Question: Are there any unremediated/ open findings from previous internal audit reports? Are you able to share or at least quantify how many there are?

Answer: Please see #15. Open audit issues are tracked in the City Auditor Quarterly Update, all available online. Our office began a robust follow up program 2 years ago and all new issues must have a management action plan that must be completed in a year or less in most cases. We also encourage auditors to write fewer but more impactful issues in a given engagement. Sometimes the same management teams are impacted by multiple audit engagements and do not have the capacity to remediate a large number of issues in a short period of time. The issues must be risk-based and prioritized.

24. Question: Are there any restrictions on when internal audits can be performed (e.g. not during annual close or external audit, etc.)?

Answer: Not formally but we try to line up our engagements with input from management to ensure mutually acceptable timing where possible.

25. Question: What is the strength of your internal audit program? Are processes well-established, or do you require guidance on key areas, number of audits, etc.?

Answer: IA has a strong program in place that is yellow book and red book compliant. Processes are well established but resources are limited. We could use assistance on enterprise risk assessment processes and resources to help support audits, especially when additional subject matter expertise could improve outcomes in a more efficient manner.

26. Question: In Part 4 – How to Submit a Proposal, does the City expect to see responses to sections 4.1 and 4.2 in that order, or should responses in 4.1 be incorporated into the responses for 4.2?

Answer: The order of the proposal does not matter.

27. Question: Should the signed bid cover be submitted as its own file or should it be incorporated into our proposal? If so, where?

Answer: It should be turned in with the proposal. Placement does not matter.

28. Question: Does your department use an internal audit tool (such as audit board)?

Answer: IA uses TeamMate. We expect to have at least one license available per assignment. We also have a process to document testing in Word and Excel, with review and sign offs that can be loaded to the audit tool when additional licenses may not be available.

29. Question: Can you share your internal audit playbook? We are interested in understanding the engagement protocols from planning through reporting and follow up.


Answer: Planning includes background and process understanding workpapers, fraud risk assessment, equity assessment, integrated audit needs, and other considerations that culminate in a risk and control matrix that determines the highest risks to be in scope for the engagement and related controls to be tested. The Scope Memo is distributed. Auditors send a request list and begin fieldwork. We conduct status updates with management on a weekly basis ensuring any potential findings are immediately brought to their attention. In the final week of fieldwork, the final status update serves as an exit conference and all identified issues are verbally vetted. Draft issues are reviewed internally then provided to management for their final review and to obtain their management action plans. Once issues are finalized, the draft audit report is distributed to management, allowing for comments. The final report is presented to Audit Committee and published for the public. In the case of security issues, parts of the report or audit issues may be redacted for the public posting. The auditor-in-charge then has two weeks to complete admin steps and archive the audit project.

30. Question: Does your department use data analytics during the audit execution?
Answer: IA includes analytic considerations in audit planning, and strives to incorporate analytics where feasible.
31. Question: Is the provider expected to participate during the audit committee meetings?
Answer: Participating in Audit Committee is not a requirement.
32. Question: In reference to section 1.6 Determination of Responsibility of Bidders - "Bidder possess all required licenses". What licenses are required for this work?
Answer: This refers to whether the assigned staff has earned the expected certification for the role- seniors should have CIA or CPA, IT Auditors may have CISA or CISSP, and investigators the CFE as minimum certifications.
33. Question: In reference to section 8.4 Living Wage Requirements – what is "covered" as it relates to these requirements?
Answer: Please see attached link to Living Wage Ordinance: chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/viewer.html?pdfurl=https%3A%2F%2Fwww.cityofgainesville.org%2FPortals%2F0%2Fb%2FDoingBusiness%2FLivingWageOrdinance.pdf&clen=1080329&chunk=true

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 2 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 2 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: 

BY: **Troy Snyder**

DATE: **February 17, 2022**

41-424 Prohibition of lobbying in procurement matters

Except as expressly set forth in Resolution 060732, Section 10, during the black-out period as defined herein no person may lobby, on behalf of a competing party in a particular procurement process, City Officials or employees except the purchasing division, the purchasing designated staff contact. Violation of this provision shall result in disqualification of the party on whose behalf the lobbying occurred.

Black out period means the period between the issue date which allows for immediate submittals to the City of Gainesville Purchasing Department for an invitation for bid or the request for proposal, or qualifications, or information, or the invitation to negotiate, as applicable, and the time the City Officials and Employee awards the contract.

Lobbying means when any natural person for compensation, seeks to influence the governmental decision making, to encourage the passage, defeat, or modification of any proposal, recommendation or decision by City Officials and Employees, except as authorized by procurement documents.

City of Gainesville Addendum No. 3



ADDENDUM NO. 3

Date: February 9, 2022

Bid Date: ~~February 14, 2022~~
February 21, 2022
at 3:00 P.M. (Local Time)

Bid Name: Internal Audit Professional Consulting Services

Bid No.: CAUD-220035-MS

NOTE: This Addendum has been issued only to the holders of record of the specifications and to the attendees of the pre-bid conference held on January 26, 2022.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Any questions shall be submitted in writing to the City of Gainesville Purchasing Division by 3:00 p.m. (local time), ~~February 3, 2022~~. **The questions deadline has been extended to February 8, 2022 at 3:00 PM.** Questions may be submitted as follows:
 - Email: sowersma@cityofgainesville.org
 - or
 - Faxed (352) 334-3163
 - Attention: Melanie Sowers
2. Please find attached:
 - a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters) distributed during mandatory pre-bid meeting.
3. **The Bid Date deadline has been extended to February 21, 2022.**
4. Questions received since the pre-bid meeting:
 1. Question: In reference to the Order of Precedence – which is the correct order? It is noted the Contract takes precedence and then later noted the Task Order takes precedence.
Answer: The Contract takes precedence. The Task Order should not alter the terms of the Contract.

2. Question: How many personnel are in the IT department?
Answer: General Government: 17 Positions
Gainesville Regional Utilities: 79 Positions

The following are requested exceptions (in black and red) and the City's response (in blue):

Exceptions:

- a. Part 4 How to submit a proposal; 4.4 Disclosure and Confidentiality; (i) Identifying Trade Secret:
- i. ~~d. Bidder hereby indemnifies and holds CITY, its officers and employees harmless from any and all liabilities, damages, losses, and costs of any kind and nature, including but not limited to attorney's fees, that arise from or are in any way connected with bidder's claim that any information it provided to CITY is Trade Secret or otherwise confidential and exempt from public disclosure under Florida's Public Records Law.~~
The City will allow this exception.
- b. Part 8 – General Information; 8.8 Records/Audit: RECORDS/AUDIT
- i. Contractor shall maintain timekeeping and expense records sufficient to document their completion of the scope of services established by this Contract. These records shall be subject at all reasonable time to review, inspect, copy and audit by persons duly authorized by the City. These records shall be kept for a minimum of three (3) years after completion of the Contract. Timekeeping and expense Records which relate to any litigation, appeals or settlements of claims arising from performance under this Order shall be made available until a final disposition has been made of such litigation, appeals, or claims.
The City rejects this exception.
- e. Part 9 – Sample Contract; 3. Task Assignments:
- i. ~~e. Time is of the essence.~~ CONTRACTOR shall complete all assigned projects in accordance with the time of performance specified in the Task Assignment or change thereto.
The City will allow this exception.
- d. Part 9 – Sample Contract; 8. INSURANCE:
- A. During the term of this Contract, Contractor shall maintain insurance as follows:
Workers' Compensation insurance providing coverage in compliance with Florida Statutes
Professional Liability insurance \$1,000,000 per claim occurrence combined single limit for bodily injury and property damage
Public General Liability insurance (other than automobile) consisting of broad form comprehensive general liability insurance including contractual coverage \$1,000,000. per occurrence combined single limit for bodily injury and property damage

Automobile Liability insurance \$500,000 per occurrence combined single limit for bodily injury and property damage

Property Damage insurance N/A included above per occurrence combined single limit for bodily injury and property damage

The City will allow this exception.

B. Prior to the effective date of this Contract, CONTRACTOR shall provide to CITY a certificate of insurance certifying such insurance and naming CITY as additional insured on the General Liability policy, and that CITY will be notified in writing by Contractor at least thirty (30) days before any such insurance is canceled or materially changed.

The City will allow this exception.

C. Insurance must be written by a company licensed or authorized to do business in the State of Florida and satisfactory to CITY.

The City will allow this exception.

e. Part 9 – Sample Contract; 11. Termination:

- i. A. If the CONTRACTOR fails to observe or perform in accordance with the Contract Document (a “Default”), then the CITY, after providing at least thirty ten (30 10) days written notice to the CONTRACTOR of the Default and the CITY’s intent to terminate if such Default continues unremedied during the thirty ten (30 10) day period, may terminate this Contract without prejudice to any other rights or remedies the CITY may have under this Contract and Florida law.

The City will allow this exception.

f. Part 9 – Sample Contract; 14. Intellectual Property and Work Product

- i. A. Ownership and Publication of Materials. All tangible reports, information, data, and other materials prepared by the CONTRACTOR pursuant to the Contract Documents and which are identified as Deliverables in a Task Assignment, except those separately identified in the Scope of Services or in other written agreements between the Parties, upon final payment of the Task Assignment shall be are owned by the CITY. The CITY has the exclusive and unrestricted authority to release, publish or otherwise use, in whole or in part, information contained therein and relating thereto. No material produced in whole or in part under the Contract Documents may be copyrighted or patented in the United States or in any other country without prior written approval of the CITY. The CITY grants to CONTRACTOR a royalty-free, irrevocable, fully paid up, non-exclusive, perpetual license to use, copy, make derivative works of, distribute, display, and sublicense the Deliverables. CONTRACTOR shall retain all right, title and interest in and to any intellectual property, technology, know-how, methodologies, works of authorship, and other materials pre-existing the Contract, created, acquired, or licensed separately from the Contract, or created in performance of the Contract but not identified by the Contract as Deliverables, including any modifications, enhancements, improvements, or derivative works thereof (“CONTRACTOR Property”). To the extent that CONTRACTOR Property is contained in any of the Deliverables, upon full and final payment, CONTRACTOR grants the CITY, under CONTRACTOR’s intellectual property rights in such CONTRACTOR Property, a royalty-free, non-exclusive, non-transferable, perpetual license to use such CONTRACTOR Property solely in connection with the CITY’s use of the Deliverables. Moreover, the CITY agrees that nothing in this Contract shall prevent CONTRACTOR from using any generalized knowledge, experience, know-how, or any of the ideas, concepts, methodologies, tools, or techniques

derived from or discovered during the provision of services and that are not unique to the CITY (collectively, "Residual Knowledge") to perform similar services and develop similar work product, results, or technology as that performed or developed under the Contract. CONTRACTOR reserves the right to use, disclose, reproduce, sublicense, modify, prepare derivative works from, perform, and display its Residual Knowledge, subject to the obligations of confidentiality set forth in this Contract. CONTRACTOR acknowledges that it shall obtain no ownership right in Confidential Information of CITY. In addition, the CITY acknowledges and agrees that CONTRACTOR shall have the right to retain for its files copies of each of the Deliverables and all information necessary to comply with its contractual obligations and applicable professional standards.

The City will allow this exception.

g. Part 9 – Sample Contract; 14. Intellectual Property and Work Product

- i. B. Intellectual Property. CONTRACTOR warrants that it owns or has rights to use all intellectual property used for the scope of each project, including patent rights, copyrights, or other intellectual property rights, except with respect to designs, processes or products of a particular manufacturer expressly required by the CITY [or process or product is an infringement of a patent, copyright or other intellectual property, the CONTRACTOR shall promptly give CITY [and Professional if applicable] written notice of the infringement.]

The City will allow this exception.

h. Part 9 – Sample Contract; 15. Records and Right-to-Audit

- i. 15. RECORDS AND RIGHT-TO-AUDIT.

CONTRACTOR shall maintain timekeeping and expense records sufficient to document completion of the scope of services established by the Contract Documents. These records shall be subject at all reasonable time to review, inspect, copy and audit by persons duly authorized by the CITY. These records shall be kept for a minimum of three (3) years after termination of the Contract. Timekeeping and expense Records that relate to any litigation, appeals or settlements of claims arising from performance under this Contract shall be made available until a final disposition has been made of such litigation, appeals, or claims.

The City rejects this exception.

i. Part 9 – Sample Contract; 16. Contractor's Assurances

- i. CONTRACTOR warrants that the goods and services supplied to the CITY pursuant to this Contract shall at all times fully conform to the specifications set forth in the Invitation to Bid and be in accordance with applicable professional standards of the highest quality. In the event the CITY, in the CITY's sole discretion, determines that any product or services supplied pursuant to this Contract is defective or does not conform to the specifications set forth in the Invitation to Bid, the CITY shall return the nonconforming product or service, and CONTRACT shall repair or replace the product or reperform the service without cost so that it conforms to the specifications reserves the right unilaterally to cancel an order or cancel this Contract upon written notice [and an opportunity to cure if applicable] to the CONTRACTOR, and reduce commensurately any amount of money due the Contractor.

The City will allow this exception.

j. Part 9 – Sample Contract; 19. Dispute Resolution

- i. Except as otherwise provided in this Contract, any dispute concerning a question of fact or of interpretation of a requirement of the Contract which is not disposed of by mutual consent between the parties shall be decided by the City Manager or designee, who shall reduce the decision to writing and furnish a copy thereof to the parties. In connection with any dispute proceeding under this clause each party shall be afforded an opportunity to be heard and to offer evidence in support of its version of the facts and interpretation of the Contract. The City Manager or designee shall make such explanation as may be necessary to complete, explain or make definite the provisions of this Contract and the Any such findings and conclusions of the City Manager shall be subject to review through non-binding mediation as a prerequisite to litigation. Mediation may take place at a location to be designated by the parties using the Mediation Procedures of the International Institute for Conflict Prevention and Resolution, with the exception of paragraph 2 (Selecting the Mediator). If, after good faith efforts, the parties are unable to resolve their dispute through mediation within ninety (90) days after the issuance by one of the parties of a request for mediation, then the parties are free to pursue all other legal and equitable remedies available to them. Nothing herein shall preclude CONTRACTOR from filing a timely formal claim in accordance with applicable Florida law provided, however, that CONTRACTOR shall, if permitted, seek a stay of said claim during the pendency of any mediation. Either party may seek to enforce any written agreement reached by the parties during mediation in any court of competent jurisdiction. ~~final and binding on both parties.~~ Pending the final decisions of a dispute hereunder, Contractor shall proceed diligently with its performance of the Contract in accordance with the preliminary directions of the City Manager or designee.
The City will allow this exception.

k. Part 9 – Sample Contract; 24. Notices

- i. with a copy to: KPMG LLP Office of General Counsel 345 Park Avenue, New York, New York 10154, Attention General Counsel
The City will allow this exception.

l. Task Assignment; ORDER OF PRECEDENCE:

- i. In the event that there is any conflict between the terms and conditions contained in this Task Assignment; The for Internal Audit Professional Consulting Services Agreement; the Request for Statement of Qualifications (RFSQ); or the Consultants proposal referenced in this Task Assignment the order of precedence shall be the Contract, as amended or modified, interpreted as a whole, as applicable, and then as follows:
- a. Task Assignment
 - b. Amendment to the for Internal Audit Professional Consulting Services Agreement
 - c. ~~for~~ Internal Audit Professional Consulting Services Agreement
 - d. Request for Statement of Qualifications
 - e. Consultant's Statement of Qualifications
 - f. Consultant's Proposal referenced in this Task Assignment

The City rejects this exception. The paragraph has been amended as follows:
In the event that there is any conflict between the terms and conditions contained in this Task Assignment; the order of precedence shall be as follows:

- a. Amendment to the for Internal Audit Professional Consulting Services Agreement Task Assignment
- b. Internal Audit Professional Consulting Services Agreement
- c. Task Assignment
- d. Consultant's Proposal referenced in this Task Assignment

Additional terms:

- A. Limitation of Liability. Notwithstanding anything else in this contract to the contrary, including all attachments, the liability of the CONTRACTOR on account of any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to a Task Assignment or Purchase Order issued pursuant to this Contract or the services performed under such a Task Assignment or Purchase Order shall be limited to the amount of fees paid or owing to the CONTRACTOR under that Task Assignment or Purchase Order. In no event shall the CONTRACTOR be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, rule, regulation or tort (including but not limited to negligence) or otherwise, and shall survive contract termination or expiration.

The city will allow this exception with the addition of the underlined language below: The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, rule, regulation or tort (including but not limited to negligence) or otherwise, and shall survive contract termination or expiration; except that this paragraph shall not apply to claims of personal injury or property damage."

- ii. B. Management Decisions. The CITY acknowledges and agrees that the CONTRACTOR's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the CITY. CONTRACTOR will not perform management functions or make management decisions for the CITY.
The City will allow this exception.

- iii. C. Third Party Usage. The CITY acknowledges and agrees that any advice, recommendations, information, Deliverables or other work product ("Advice") provided by the CONTRACTOR in connection with the services under the Contract is intended for Client's sole benefit and the CONTRACTOR does not authorize any party other than Client to benefit from or rely upon such Advice, or make any claims against the CONTRACTOR relating thereto. Any such benefit or reliance by another party shall be at such party's sole risk. CONTRACTOR may, in its sole discretion mark such Advice to reflect the foregoing. Except for disclosures that are required by law or that

are expressly permitted by this Contract, the CITY will not disclose, or permit access to such Advice to any third party without CONTRACTOR's prior written consent.

The City will allow this exception.

- iv. H. Force Majeure. Neither party shall be liable for failure to fulfill its obligations under this Agreement if that failure is caused, directly or indirectly, by flood, communications failure, extreme weather, fire, mud slide, earthquake, or other natural calamity or act of God, interruption in water, electricity, heating or air conditioning (depending on the season), acts of terrorism, riots, civil disorders, rebellions or revolutions, acts of governmental agencies, epidemics, quarantines, embargoes, malicious acts of third parties, labor disputes affecting vendors or subcontractors and for which the party claiming force majeure is not responsible, or any other similar cause beyond the reasonable control of that party.
The City will allow this exception.

- v. D. California Accountancy Act. For engagements where services will be provided by the CONTRACTOR through offices located in California, the CITY acknowledges that certain of CONTRACTOR's personnel who may be considered "owners" under the California Accountancy Act and implementing regulations (California Business and Professions Code section 5079(a); 16 Cal. Code Regs. sections 51 and 51.1) and who may provide services in connection with this engagement, may not be licensed as certified public accountants under the laws of any of the various states.
The City will allow this exception.

- vi. E. A. Use of Member Firms. CONTRACTOR, KPMG LLP, is a Delaware registered limited liability partnership ("KPMG") and the United States member firm of the KPMG network of independent firms (the "KPMG Network"). The CITY acknowledges and agrees that in connection with the performance of services under the Contract, CONTRACTOR may at its discretion utilize the other member firms of the KPMG Network, and firms and entities affiliated with, controlled by, or under common control with, KPMG or such member firm(s) (collectively, the "Member Firms"). The Member Firms are separate legal entities formed under the laws of jurisdictions outside the United States. With the understanding that CONTRACTOR will remain responsible to the CITY for the performance of any Member Firms utilized to perform services hereunder, the CITY acknowledges and agrees that the Member Firms will not be subject to flow-down terms set forth in the Contract.
The City rejects this exception.

- vii. F. Use of Vendors. The CITY acknowledges and agrees that CONTRACTOR-controlled parties, member Firms of KPMG International, and other third party service providers (collectively, "Vendors") may have access to Confidential Information from offshore locations, and that the CONTRACTOR uses Vendors within and outside of the United States to provide at CONTRACTOR's direction administrative or clerical services to CONTRACTOR. These Vendors may in the performance of such services have access to the CITY's Confidential Information. CONTRACTOR represents to the CITY that with respect to each Vendor, CONTRACTOR has technical, legal and/or other safeguards, measures and controls in place to protect Confidential Information of the CITY from unauthorized disclosure or use. CONTRACTOR shall be responsible to the CITY for CONTRACTOR-controlled, member Firms or Vendor's failure to comply.

The City will allow this exception.

- viii. G. Volume Rebates. Where CONTRACTOR is reimbursed for expenses, CONTRACTOR's policy is to bill clients the amount incurred at the time the good or service is purchased. If CONTRACTOR subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, CONTRACTOR does not credit such payment to its clients. Instead, CONTRACTOR applies such payments to reduce its overhead costs, which costs are taken into account in determining CONTRACTOR's standard billing rates and certain transaction charges that may be charged to clients.

The City rejects this exception.

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 3 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 3 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: _____ Troy Snyder _____

BY: _____ Troy Snyder _____

DATE: _____ February 17, 2022 _____

41-424 Prohibition of lobbying in procurement matters

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Lobbying means when any natural person for compensation, seeks to influence the governmental decision making, to encourage the passage, defeat, or modification of any proposal, recommendation or decision by City Officials and Employees, except as authorized by procurement documents.



**We look forward to working with you.
Please contact us with any questions.**



Troy Snyder
Engagement Partner
248-223-3273
troy.snyder@plantemoran.com

According to our recent
client satisfaction survey,

97%

of clients say they

**would recommend
Plante Moran.**