

Proposal for Internal Audit Consulting Services

City of Gainesville

February 14, 2022



Your Strategic Advantage

CBIZ





CBIZ Risk & Advisory Services, LLC

1530 West Cleveland Street ■ Tampa, FL 33606

Main: 813.594.1400 ■ www.cbiz.com/RAS

February 14, 2022

Melanie Sowers, Procurement Specialist
Diane Holder, Senior Buyer
City of Gainesville
200 East University Avenue
Gainesville, FL 32601

Dear Melanie and Diane,

CBIZ Risk and Advisory Services, LLC (CBIZ) is thankful for the opportunity to present our qualifications for internal audit consulting services to the City of Gainesville (the City). We believe CBIZ is uniquely positioned to meet and exceed your needs and deliver high-quality, value-added services to the City:

- **Specialty Practice Expertise** – As an internationally recognized accounting provider, we provide clients with seamless service throughout the world. Our engagement team incorporates experienced members from our national Risk & Advisory Services practice who have significant experience providing clients with technical assistance in all areas of internal audit, including significant experience with information technology, cybersecurity, and construction cost projects.
- **Managing Director and Director Involvement** – Our staffing model includes a high percentage of Partner-level time on engagements. We have found this approach is especially important in the planning phases of the engagement, allowing us to “work smart,” make timely decisions, and meet all deadlines without any surprises.
- **Commitment to Timeline** – We commit to providing responsive and timely service to ensure timelines and expectations are met. We will work with you to develop a detailed timeline, which allows us to manage resources, assign appropriate staff, and meet deliverables and timing needs.
- **Value for Fees** – We provide a competitive fee structure with “no surprises” that allows you to manage costs today and in the future. In addition, we offer a highly experienced team so that the work is done efficiently and effectively. We are confident our fees and services will provide optimal value for the City.

Understanding your needs and unique circumstances drives the ideas and deliverables we bring to the table. In addition to exceeding industry expectations for service, it is our sincere goal to earn your respect and trust through our actions and work.

Thank you again for the opportunity to serve as your internal audit consulting services provider. We hope to develop a long-term relationship with you and the entire City team.

Sincerely,

A handwritten signature in blue ink that reads "Michael Gallagher".


Michael Gallagher
Managing Director, CBIZ
mgallagher@cbiz.com
713.562.1154

TABLE OF CONTENTS

RFQ Response.....	1
a. RFQ Cover Page.....	1
b. Minimum Qualifications.....	2
c. Statement of All Qualifications.....	3
d. Pricing Proposal	19
e. Drug-Free Workplace Form.....	20
f. Bidder Verification Form	21
g. Bidder's W-9	23
h. Licenses and Certifications	24
i. RFQ Exceptions.....	25
j. Litigation	25
k. Experience Providing Similar Work	25
l. Staff Capabilities	25
m. Staff Commitment.....	25
Addendum 1.....	26
Addendum 2.....	31
Addendum 3.....	37

RFQ Response

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	
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 holderds@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>1 and 2</u>	
Legal Name of Bidder: <u>CBIZ Risk & Advisory Services, LLC</u> DBA: <u>CBIZ</u> Authorized Representative Name/Title: <u>Michael Gallagher, Managing Director</u> E-mail Address: <u>mgallagher@cbiz.com</u> FEIN: <u>75-2760727</u> Street Address: <u>1530 West Cleveland Street Tampa, FL 33606</u> Mailing Address (if different): _____ Telephone: (<u>713</u>) <u>562-1154</u> Fax: (_____) _____	
By signing this form, I acknowledge I have read and understand, and my business complies with all General Conditions and requirements set forth herein; and, <input type="checkbox"/> Proposal is in full compliance with the Specifications. <input checked="" type="checkbox"/> Proposal is in full compliance with the Specifications except as specifically stated and attached hereto. SIGNATURE OF AUTHORIZED REPRESENTATIVE: <u></u> SIGNER'S PRINTED NAME: <u>Michael Gallagher</u> DATE: <u>February 14, 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

b. Minimum Qualifications

Address each Minimum Qualification

The firm must demonstrate staff have achieved the relevant level of education, experience, and certifications necessary to perform the work.

Please see **pages 7-15** of this proposal for evidence of our team's education, experience, and certifications necessary to perform the requested work.

The firm must be willing to provide internal audit services or consulting over the next five years.

CBIZ confirms we are willing to provide internal audit services or consulting over the next five years.

The firm shall demonstrate that it complies with all applicable State and Federal professional licensing laws.

CBIZ complies with all applicable State and Federal professional licensing laws. Please see **page 24** for our registration with the Florida Secretary of State's office.

By submitting the Statement of Qualifications, the consultant's firm certifies that it has fully read and understands the RFQ and has full knowledge of general scope, nature, and quality of the work to be performed, the general requirements of the services to be provided, and the conditions under which the services are to be performed.

CBIZ confirms we have fully read and understand the RFQ and have full knowledge of general scope, nature, and quality of the work to be performed, the general requirements of the services to be provided, and the conditions under which the services are to be performed.

Bidder shall demonstrate that it has experience in successfully engaged in providing substantially similar services during the past 5 years.

Please see **page 18** for our references and **page 25** for representative client information.

c. Statement of All Qualifications

Provide a Statement of all Qualifications that will communicate the capabilities of the proposer to successfully complete the project

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.

Understanding of Objectives and Scope

CBIZ understands the City requires internal auditing consulting services that may include local government and utility operations; local government and utility financial reporting; enterprise risk; compliance reviews; construction contracts; forensic accounting and investigations; information technology; and cybersecurity assessments. As needed, CBIZ can provide audit consulting, forensic/investigative consulting, and internal audit services encompassing information technology and cybersecurity needs. CBIZ requests up to two weeks' notice to respond to specific project proposals from the City.

Internal Audit Methodology

Paramount to our relationship with the City, we will have timely and open communication with your team throughout each audit and regularly throughout the year. We don't believe in surprises, so you can expect that we will keep you abreast of any questions, concerns, and anomalies that surface during the engagement.

Our client servicing internal audit team makes a special effort to dispel the notion of an audit as something we do to you. Rather, we promote the concept that an audit is something we accomplish with you. This is what we call participatory auditing, and we are convinced the product of this approach will be far superior to any audit completed without your active involvement. Why are we so confident of this? The answer is simple; nobody knows your operation like you do.

In what phases of the internal audit process are we requesting your active involvement? All phases for all projects. Starting before an entrance conference, and continuing through planning, testing, and reporting. In fact, we would expect that your involvement would not end with the issuing of the internal audit report, but would continue through the follow-up process to ensure that recommendations are implemented and departmental and institutional risks are reduced.

Following are specific examples of how your active involvement will enhance the audit process and the resulting product (i.e. recommendations to reduce risks and improve your ability to fulfill your mission):

- **Prior to Entrance Conference** - Supply requested information regarding financial, operational, and information system documentation. If you are aware of other information which would be helpful to us as we review your operations, we ask that information also be provided.
- **Entrance Conference** - Share any internal control concerns you may have regarding the business unit being audited. This is an opportunity to request an audit review and an assessment of issues troubling to management.
- **Planning** - In addition to providing input throughout the planning process, review the audit work plan and where appropriate, suggest revisions. We encourage you to ask questions if you don't understand why certain activities have been included, or excluded. There are no secrets to our audit scope or process.
- **Testing** - As test results are shared with management, we ask that you review the preliminary results and begin thinking about possible corrective actions. We will share preliminary results as they are identified rather than waiting until the end of the audit process.
- **Reporting** - Review the draft report and make suggestions for any changes or enhancements before, or during the exit conference. Keep in mind this review is vital to ensuring the accuracy of the report.
- **Developing the Management Plan** - Your involvement is particularly critical to ensure the corrective action taken is the best solution to the control issue addressed. We encourage business units to offer alternative solutions to the issues addressed, and to project realistic time frames for completion of the management plan. In some cases business units may decide to accept certain risks if they feel no cost effective solution is available.
- **Recommendation Follow-up** - Be proactive in monitoring and reporting the status of corrective action. The primary benefits of the audit are not realized until effective corrective action is taken.

As you can see, the active involvement by the business units under internal audit is vital to the fulfillment of our role as advocates for improving your controls, accountability and oversight. Again, we are convinced the potential benefits of the internal audit process can only be optimized with your active participation and input. To this end, we look forward to partnering with you throughout this process. We plan on receiving assistance from the City in the following areas:

- Exchange of contact information.
- Copies of all existing policies, procedures, and reports.
- Receive documentation of internal controls and process flows.
- Access to all detailed supporting documentation we request for testing purposes.
- Access to any prior internal audit workpapers and testing, including copies of requested documentation.

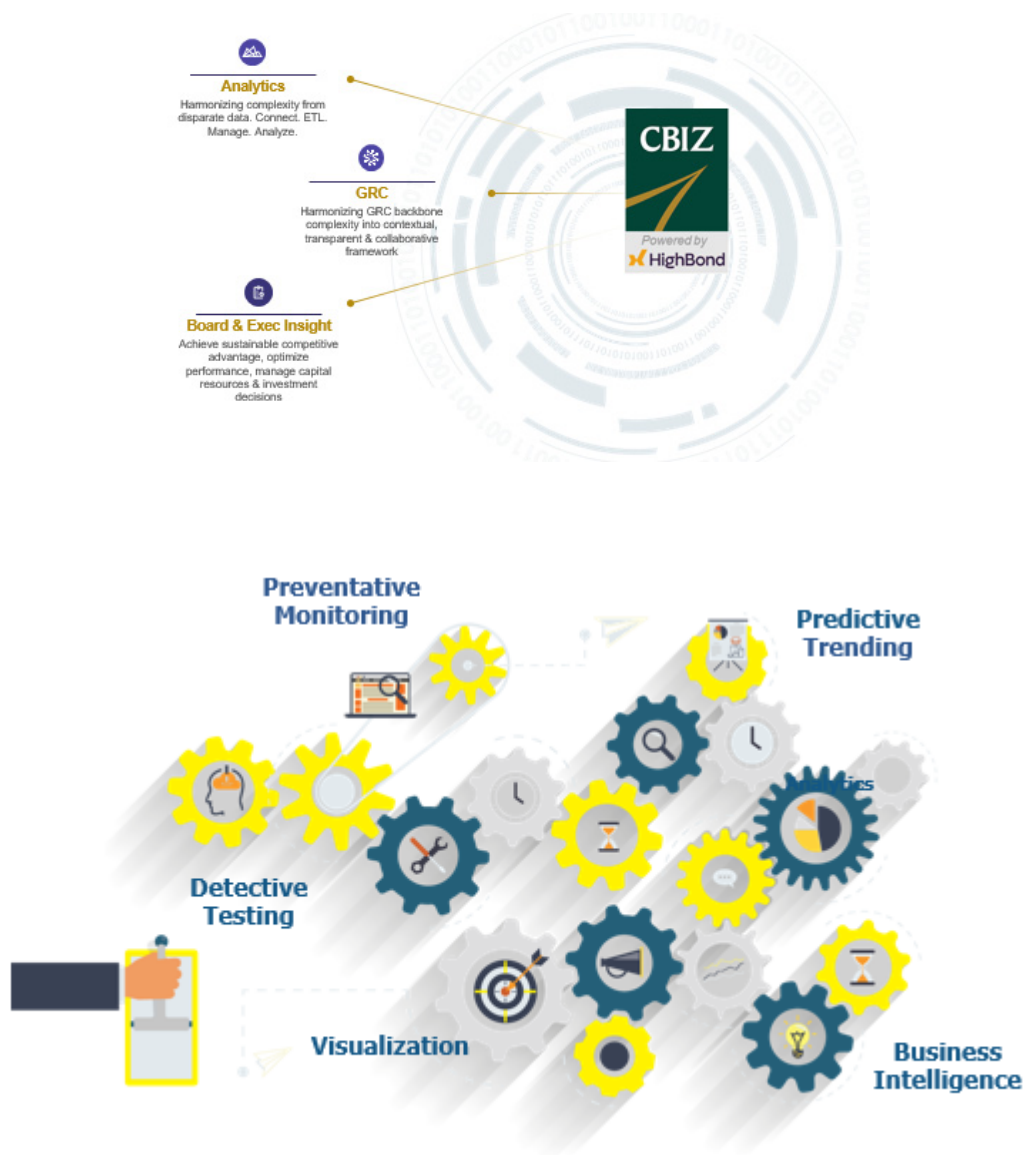
Data Analytics and Continuous Audit Monitoring

With today's rapidly changing risk environment, leading internal audit functions are finding value in the use of data analytics incorporated into the audit process as well as the development of continuous audit monitoring. At CBIZ, we utilize the leading audit analysis tool ACL to evaluate data for risks and develop continuous monitoring metrics that allow for real-time analysis of critical business risks prompting audit activity to address those risks in a timely manner. Our team has extensive experience in developing and utilizing continuous monitoring solutions.

Our GRC Application

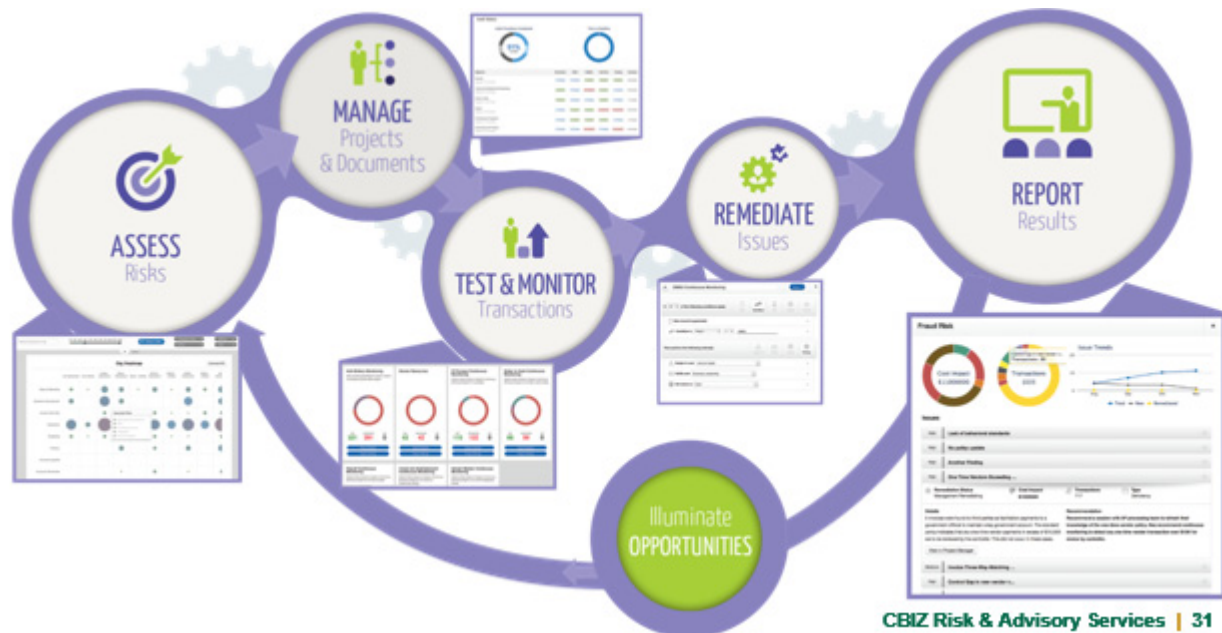
Our Governance, Risk, and Compliance management platform (GRC) is Galvanize-Highbond (previously ACL). This application comes at no additional cost to you and provides:

- Central repository for all documents
- Risk and control templates specific to your industry
- A project work-flow system to bring efficiency to process
- A system that facilitates data analytics being applied to as many tests as possible



HighBond is a cloud-based, data-driven GRC integrated with proven data analytics software and is used by CBIZ as our project management and benchmarking tool. This will be the primary source for:

- PBCs
- File transfers
- Control reviews
- Reporting and Recommendations



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 of engineers and surveyors. Provide a resume for each team member for the project.

We have assembled a highly skilled and knowledgeable engagement team to exceed your expectations. Team continuity adds to our efficiency, resulting in lower fees for the City in addition to less disruption to your staff. Our multi-disciplinary team of elite professionals will provide you with the quality of service you deserve.

The City of Gainesville Engagement Team Overview	
Engagement Team Leader Overall Responsibility	Michael Gallagher , Engagement Leader
Lead Subject Matter Experts	Tiffany Garcia , IT Risk Managing Director
Core Team Members & Other Subject Matter Experts	Alex Fortner , Senior Manager & Regional Market Leader Scott Moody , Internal Audit IT Senior Manager Donna Wilson , IT Audit Manager Sebastian Delmaud-Belmonte , Senior Associate Julie Brezina , Senior Associate Catherine Henry , Senior Associate Devindra Persaud , Senior IT Audit Associate Matthew Oakley , Senior IT Audit Associate

Our engagements are staffed keeping in mind the following:

- That we, as your partner, will respect that it is not about us and present ourselves as an integrated member of your in-house team.
- That while we can provide skills and experience, the real value comes from combining this with the deep understanding of your business that your in-house team brings.
- That we should act as a sounding board for innovative ideas and value-seeking initiatives.

The following pages provide additional insight into the experience of your engagement team members.



**MICHAEL
GALLAGHER**
Managing Director
CBIZ Risk & Advisory
Services

Designations

- Certified Public Accountant
- Certified Financial Services Auditor

Specialities

- Internal Audit
- Sarbanes-Oxley
- Enterprise Risk Management
- Finance
- Fraud & Investigative Services
- Due Diligence

As the City's engagement lead, Mike will be responsible for overall client satisfaction on the engagement.

Mike is a Managing Director in the national Risk & Advisory Service practice for CBIZ, Inc. Mike has served as an advisor to various companies in the areas of risk assessments, internal audit planning and delivery, fraud investigations, Sarbanes-Oxley compliance and integration, Enterprise Risk Management and a wide range of profit improvement initiatives / operational enhancements, and due-diligence engagements. In addition, Mike has experience in the areas of interest rate risk / asset-liability management, financial planning and analysis, business operation reviews, utilities finance administration, financial services operations, business integration, and forensic accounting and investigations.

Mike has over 20 years of financial management, consulting and audit experience. Mike was a Director with KPMG's Risk & Advisory Services practice. Prior to joining KPMG, Mike served as the Chief Audit Executive for several publicly traded, international organizations. Mike's business experience also includes various operations, credit administration, and finance/accounting duties.

Education:

- B.B.A., Finance, University of Houston
- M.B.A., Accounting, University of Houston

Organizations / Associations:

- Information Systems Audit and Control Association
- Institute of Internal Auditors
- Society of Certified Public Accountants (Texas, Oklahoma, Louisiana)



TIFFANY GARCIA

Managing Director

CBIZ Risk & Advisory
Services

Designations

- Certified Information Systems Auditor (CISA)
- Certified Internal Controls Auditor (CICA)

Specialties

- IT Audit & Consulting
- Cybersecurity
- Enterprise Risk Management
- Governance, Risk, & Compliance
- Internal Audit
- Vendor Management
- Business Continuity Management
- Operational Risk
- SOC 1 & 2 Audits

Tiffany is a Managing Director in the national Risk and Advisory Services Practice for CBIZ who brings extensive IT auditing, consulting, and cybersecurity experience across multiple sectors. Her experience includes leading IT audits focusing on controls and security for the government and private sectors, primarily on assessing the security and reliability of automated systems and compliance with state and federal laws and regulations, and various security frameworks. She has also successfully executed various audits and consulting engagements for the internal audit divisions of large organizations and managed a variety of other engagements, including cybersecurity assessments, risk assessments, security assessments, IT general and application control reviews, Systems and Organization Controls (SOC) reports, compliance attestations, and performance audits.

Tiffany has abundant knowledge and experience with the HIPAA Privacy, Breach Notification and Security Rules, as well as other criteria such as FISCAM, NIST SP 800-53, NIST Cybersecurity Framework, CIS Controls, PCI, CJIS, and IRS Pub 1075 requirements. She also has in-depth experience in conducting and leading IT audits and consulting engagements under IIA, and Systems and Organization Controls (SOC) engagements under AICPA and Government Auditing Standards.

Education:

- Bachelor of Business Administration in Management Information Systems, Texas A&M University

Organizations / Associations:

- Institute of Internal Auditors
- Information Systems Audit and Control Association



**ALEXANDER
FORTNER**
**Senior Manager &
Regional Market Leader**
CBIZ Risk & Advisory
Services

Designations

- Certified Internal Controls Auditor (CICA)

Specialties

- External Audit/Financial Accounting
- Sarbanes-Oxley
- Enterprise Risk Assessment
- Financial Consulting
- Internal Audit
- Acquisition Due Diligence
- Fraud and Investigative Services

Alex Fortner is a Senior Manager in the national Risk & Advisory Services practice for CBIZ, Inc. He has extensive experience in Sarbanes-Oxley 404 compliance, enterprise risk assessment, external and internal audit, acquisition due diligence, fraud investigations, consulting, and financial accounting. Alex is experienced in all aspects of audit, review, compilations, and business advisory services. He has been a project leader for numerous PCAOB audits, developed internal control test plans, and has prepared formal risk assessments. He has worked in several phases of Sarbanes-Oxley 404, including documenting and flowcharting key internal control processes, identifying control gaps, and recommending control solutions. He has also performed walkthroughs and testing of key processes.

Alex has worked with clients in a wide range of industries, including manufacturing, real estate, mortgage & financial services, insurance, construction, logistics & transportation, and government.

Education:

- B.B.A., Accounting, Ohio University

Organizations / Associations:

- Institute of Internal Auditors
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- St. Pete Young Professionals



SCOTT MOODY
Senior Manager

CBIZ Risk & Advisory
Services

Designations

- Certified in Risk and Information Systems Control (CRISC)
- Certified Information Systems Auditor (CISA)
- Certified Internal Controls Auditor (CICA)

Specialties

- IT Governance
- Data Analytics
- Continuous Auditing and Monitoring
- IT Security
- IT Project and Portfolio Management
- Internal/External IT Audit

Scott Moody is a Senior Manager in the national Risk & Advisory Services IT Services practice for CBIZ, Inc. Scott brings over 25 years of experience in information technology (IT), IT audit, and information risk management. He has driven, led, and executed projects across a wide spectrum of information technology areas and platforms, most notably in areas of risk, IT audit, data analytics, information security, and compliance. He is also experienced in the areas of system implementation, and project management. In his role, he is responsible for helping drive IT audit, data analytics, and IT security activities, leading teams in the performance of IT projects and reporting to front line and executive management in the areas of IT risk and control.

Prior to joining CBIZ, Scott was a Senior Manager of IT Audit and Data Analysis with Rite Aid Corporation, managed the IT Audit function at Lancaster General Health, a regional healthcare delivery system, and was a Manager within KPMG's IT Advisory Group. In those roles, he managed IT audit, advisory, and regulatory projects, specializing in IT governance and process, data analytics, continuous auditing and monitoring, and IT Security. Scott also held positions of increasing responsibility within the IT group at Conrad Siegel Actuaries, a regional actuarial firm, where he served as a Senior Programmer/Developer and was involved in all aspects of the IT function, specializing in application development, project management, IT support, and training.

Education:

- B.S., Computer Science/Mathematics, Lebanon Valley College

Organizations / Associations:

- Information Systems Audit and Control Association, Immediate Past President of Harrisburg Chapter
- Institute of Internal Auditors
- Pennsylvania ACL Users Group
- Institute for Internal Controls



DONNA WILSON

IT Audit Manager
CBIZ Risk & Advisory
Services

Designations

- CPA
- CISM
- PCI Professional
- Certified HIPAA Security Professional
- Certified Information Privacy Technologist
- ISO 27k Lead Implementer
- CDPSE

Specialties

- Internal Audit
- IT Audit
- Compliance
- Risk Management
- Fraud & Investigative Services
- Cybersecurity

Donna Wilson is an IT Audit Manager in the Risk & Advisory Services national practice for CBIZ, Inc. She has served as a consultant to both public and private organizations in the areas of SOC attestations, HIPAA assessments, PCI engagements, ISO implementations, risk assessments, internal audit planning, Sarbanes-Oxley compliance, and fraud investigations. Donna has more than 20 years of consulting and audit experience. Donna has assisted clients in the modification of risk assessment methodology, the implementation of formal policies and procedures, electronic workpapers, review of Information Technology infrastructure, and the establishment of an anti-fraud programs.

Donna has abundant knowledge and experience with the HIPAA Privacy, Breach Notification and Security Rules, as well as other criteria such as NIST SP 800-53, NIST Cybersecurity Framework, CIS Controls, and PCI requirements.

Education:

- Masters in Information Technology with a concentration in Project Management, Keller Graduate School of DeVry University
- M.B.A, Tampa College
- B.S., Finance, University of South Florida
- B.A., Accounting, University of South Florida

Organizations / Associations:

- American Institute of Certified Public Accountants
- Information Systems Audit and Control Association
- International Association of Privacy Professionals



**SEBASTIAN
DELMAUD-
BELMONTE**

Senior Associate

CBIZ Risk & Advisory
Services

Specialties

- External Audit/Financial Accounting
- Reviews, Compilations and Agreed Upon Procedures
- Internal Audit
- Financial, Operational, and Fraud Risk Assessments
- Business Process Narratives and Improvements

Sebastian is a Senior Associate in our Tampa, FL office who has been serving our clients since 2021. He is recognized as a national resource for Financial and Fraud Risk Assessments, Business Process Improvements, External and Internal Audit along with SOX compliance.

His previous experience entails three years as an external auditor with a top five accounting firm and another three years as an internal auditor with a leader retailer in the furniture industry. He currently is pursuing his CPA license.

Education:

- Bachelor of Science in Accounting, The University of Tampa
- Master of Science in Accounting, The University of Tampa

Organizations / Associations:

- American Institute of Certified Public Accountants



JULIE BREZINA

Senior Associate

CBIZ Risk & Advisory
Services

Specialties

- Internal Audit
- Risk Consulting
- Sarbanes-Oxley

Julie has more than 28 years of accounting experience, including Financial Reporting, General Ledger, Revenue & Receivables, Accounts Payable, and Payroll. In the last 10 years, she has worked advising companies as a SOX and Audit Manager in the retail, manufacturing & distribution (aerospace), and construction industry settings. Other industry experience includes property management, real estate, energy, and financial institutions.

In her most recent role, she created and implemented a complete SOX, Audit, and Desk Procedure program for a mid-sized steel and Construction company where she advised recommended solutions to identify, assess, and mitigate risk. Previous to that, she served for five years in Manufacturing and Distribution for a Fortune 100 Aerospace Company as a senior component of the Phoenix COTA audit team. There, she managed SOX control evaluations and control walkthroughs, while also managing annual end-to-end financial reviews for 29+ Aerospace plants.

Education:

- B.S., Business Management & Accounting, Lewis University



CATHERINE HENRY

Senior Associate

CBIZ Risk & Advisory
Services

Designations

- Certified Internal Auditor (CIA)
- Certified Information Privacy Professional

Specialties

- Learning and Development
- Research and Analysis
- Compliance
- Information Privacy
- Internal Audit
- Risk Management
- Project Management

Catherine Henry is a Senior Associate in the Risk & Advisory Services national practice for CBIZ, Inc. She has approximately 25 years of experience and is highly skilled in internal audit, risk management, compliance, technical writing, editing, content strategy and development, content marketing, and learning and development. Catherine has proven success across multiple industries, including education, professional associations, financial services, healthcare, professional services, aviation, and retail.

Education:

- B.S.A.S., Youngstown State University
- M.B.A., Youngstown State University

Organizations / Associations:

- International Association of Privacy Professionals
- The Institute of Internal Auditors



**DEVINDRA
PERSAUD**

Senior IT Associate

CBIZ Risk & Advisory
Services

Designations

- Certified Information Systems Auditor (CISA)
- ISO 27001 Lead Auditor

Specialities

- Internal Audit
- Security Compliance
- Cloud Security
- SSAE 18
- Risk Management
- Advisory
- Information Security Assurance

Devindra S. Persaud is a seasoned Senior IT Auditor in the Risk & Advisory Services national practice for CBIZ, LLC. He served as a consultant to both public and private organizations in the areas of SOC 1 and SOC 2, HIPAA assessments, PCI engagements, ISO implementations, risk assessments, internal audit planning, Sarbanes-Oxley compliance, and cloud implementation. Devindra has extensive knowledge and experience with COSO framework. Also, he has lead, assisted, and facilitated IT Audits from planning through completion.

Education:

- Saint Petersburg College, Bachelor of Applied Science in Information Security Assurance

Organizations / Associations:

- ISACA
- PECB
- ISC 2



MATTHEW OAKLEY

**Senior IT Audit
Associate**

CBIZ Risk & Advisory
Services

Designations

- Certified Internal Controls Auditor (CICA)

Matthew Oakley is an IT Audit Senior Associate in the national Risk and Advisory Services practice for CBIZ, Inc. He is experienced in performing IT audits, cybersecurity assessments, enterprise risk management, policy management, compliance reviews, 3rd party/contract administration, remediation management, and other IT functional evaluations for mid-sized companies to large global organizations. As a member of ISACA and a certified CISA, he maintains and increases his knowledge base by participating in continuing education and technology workshops. Matthew has more than seven years of Big 4 experience, serving three years as a client Associate Consultant in an Enterprise Risk Services practice, and four years as an IT Audit Senior Associate. He regularly teams with IT personnel and executive leadership to complete project and audit objectives in order to extract the most valuable information to serve the client effectively.

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.

Company Overview

CBIZ is a business consulting, tax, and financial services provider and traded on the **NYSE** under the symbol CBZ. We serve the country's growing mid-market with more than 100 offices nationwide in metropolitan areas and suburban cities. CBIZ operates under an alternative practice structure as defined by the American Institute of CPAs (AICPA) with MHM (Mayer Hoffman McCann P.C.), an independent CPA firm. Together, we are proud to be one of the Top Ten accounting providers in the nation, as ranked by *Accounting Today*. We far exceed the current accounting industry client satisfaction rate while trending over the average of 81% for Best of Accounting award winners.

Our Risk & Advisory Services practice, which includes more than 30 professionals with internal audit and internal controls expertise, operate out of 12 regional service hubs across the country and have the extended ability to work from one of CBIZ's 100+ offices. This approach ensures your engagement is comprised of the right mix of people, technology, and resources to meet your needs on time and on budget. It also provides the flexibility for us to quickly adjust as your business needs evolve and allows a manageable workload for each of our employees.



Florida Presence

We have a solid presence across Florida, including offices in Clearwater, Tampa, Orlando, Boca Raton, and Delray Beach. We take great pride in the fact that our office has been ranked as a "Best Places to Work" by the *Tampa Bay Business Journal* for 14 years, a "Top Workplace" by the *Tampa Bay Times* for eight years, and a "Best Companies to Work For in Florida" by *Florida Trend* for six years. We feel strongly that we are engaging our staff concerning our organization and our clients, which results in a greater retention rate and continuity on client engagements. These factors allow us to attract and retain high quality personnel to serve the City.

Risk & Advisory Services

Organizations trust our team of experts to enhance their internal controls staff, protect their networks and computer systems, and provide cost-saving solutions. We offer a full suite of solutions to manage various areas of enterprise risk. Each of our trusted local advisors is backed by an extensive network of internal audit and risk advisory professionals. This approach ensures your engagement is comprised of the right mix of people, technology, and resources to meet your needs on time and on budget. It also provides the flexibility for us to quickly adjust as your business needs evolve in areas concerning information technology/cybersecurity, advisory, or cost recovery services, and enterprise risk management in addition to the following:

- Internal Audit Outsourcing/Co-Sourcing
- Enterprise Risk Managements/Assessments & Data Analytics
- Cost Recovery & Construction Cost Review
- Vendor Risk Management
- PCI Compliance
- HIPAA Compliance
- Governance & Strategic Planning
- Quality Assessment Review
- Business Continuity & Process Improvement

References

REFERENCE FORM

Name of Bidder: CBIZ Risk & Advisory Services, LLC

Provide information for three references of similar scope performed within the past 5 years.

#1 Year(s) services provided (i.e. 1/2017 to 12/2021): 2020 - current

Company Name: City of Orlando
Address: 400 South Orange Avenue
City, State Zip: Orlando, Florida 32801
Contact Name: George McGowan, Director, Audit Services and Management Support
Phone Number: 407.246.3083 Fax Number: N/A
Email Address (if available): GEORGE.MCGOWAN@cityoforlando.net

#2 Year(s) services provided (i.e. 1/2017 to 12/2021): 2018 - current

Company Name: Las Vegas Convention Center
Address: 1101 Market Street, 21st Floor
City, State Zip: Philadelphia, PA 19107
Contact Name: Alan Moorhead
Phone Number: 702.892.0711 Fax Number: N/A
Email Address (if available): amoorhead@lvcva.com

#3 Year(s) services provided (i.e. 1/2017 to 12/2021): 2005 - current

Company Name: PSCU
Address: 560 Carillon Parkway
City, State Zip: St. Petersburg, FL 33716
Contact Name: Brian Caldarelli, Chief Financial Officer
Phone Number: 727.572.8822 Fax Number: N/A
Email Address (if available): bcaldarelli@pscua.com

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

E-Bidding Document - RFQ (Non CCNA) - Page 26 of 27

d. Pricing Proposal

The firm must provide a blended fee structure for services provided at the staff, senior or manager level. Pre-approved travel expense may be reimbursed according to the City's travel policy.

NOTE: If travel is involved in the execution of an awarded contract for this solicitation, should any air travel be required the City's travel policy allows for Coach air travel only. All other travel will be billed in accordance with the Federal General Services Administration rates which can be found at: <https://www.gsa.gov/travel/plan-book/per-diem-rates>. In addition, long distance phone calls, printing, and other administrative costs may be billed at cost only -no mark-up. Evidence of these expenditures will be submitted when invoicing the City. Travel and administrative costs should be identified in the Price Proposal.

We continually strive to provide clients competitive, transparent fees without compromising quality. The City will not incur fees for routine communication that does not require extensive research or report generation. Throughout the engagement, you will have regularly scheduled meetings with members of the engagement management team, at no additional cost. Our blended rates for the City's internal audit consulting services is outlined below and include estimated administrative and travel costs.

Staff Level	Hourly Rate
Blended Rate (RAS director/managing director)	\$155
Blended Rate (RAS staff, senior or manager level)	\$145
Blended Rate (all other staff levels)	\$135



We do not believe in surprises. Our pricing reflects both what is explicitly spelled out in your request as well as additional needs that we believe are necessary to complete your project. We encourage you to do an apples-to-apples comparison in evaluating the pricing and scope of services.

This proposal is provided for informational purposes only and shall not constitute an offer. The parties will not be bound to any agreement unless and until they review, approve, and execute a final engagement letter.

e. Drug-Free Workplace Form

DRUG-FREE WORKPLACE FORM

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

CBIZ Risk & Advisory Services, LLC

does:

(Name of Proposer)

1. Publish a statement 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 the terms of the statement and will notify the employer of any conviction of, 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 14, 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

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 Procurement 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 (# M14000007801)

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 being requested for information gathering purposes.

CBIZ Risk & Advisory Services, LLC

Bidder's Name

Michael Gallagher, Managing Director

Printed Name/Title of Authorized Representative

Michael Gallagher

February 14, 2022

Signature of Authorized Representative

Date

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

E-Bidding Document - RFQ (Non CCNA) - Page 25 of 27

Diversity & Inclusion

At CBIZ, we believe diversity and inclusion (D&I) is a business imperative, and we are working together toward making it an essential and valued part of our OneCBIZ culture. We strive to create an environment that welcomes, values, respects, leverages and develops our individual differences and similarities. This commitment includes identifying and actively combatting racism and discrimination in any form.

CBIZ continues to accelerate our efforts to advance D&I, which include the following efforts:

- Launch of a planning process to establish a comprehensive and long-term D&I strategy;
- Establishing the D&I Task Force, made up of leaders from across CBIZ, to spearhead these efforts and engage our team;
- Introducing diversity and inclusion focused learning and developing opportunities and training for all team members;
- Targeted recruitment efforts to increase the diversity of our applicant pools, retention efforts focused on creating an inclusive work environment and intentional professional development and learning opportunities tied to career paths that support continued advancement for our diverse team members; and,
- Building our external network and partnerships to champion D&I within our industries. Most recently, Jerry Grisko, President and CEO, signed onto the CEO Action for Diversity and Inclusion Pledge, the largest CEO-driven business commitment to advance diversity and inclusion in the workplace.

g. Bidder's W-9

<p>Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service</p>	<p>Request for Taxpayer Identification Number and Certification</p> <p>► Go to www.irs.gov/FormW9 for instructions and the latest information.</p>	<p>Give Form to the requester. Do not send to the IRS.</p>																																																		
<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <p>CBIZ Risk & Advisory Services, LLC</p>																																																				
<p>2 Business name/disregarded entity name, if different from above</p> <p>N/A</p>																																																				
<p>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.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► C <i>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.</i> <input type="checkbox"/> Other (see Instructions) ► </p>																																																				
<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>																																																				
<p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <p>6050 Oak Tree Blvd., Suite 500</p>		<p>Requester's name and address (optional)</p>																																																		
<p>6 City, state, and ZIP code</p> <p>Cleveland, OH 44131</p>																																																				
<p>7 List account number(s) here (optional)</p>																																																				
<p>Part I Taxpayer Identification Number (TIN)</p> <p>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.</p> <p><i>Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.</i></p>																																																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10" style="text-align: center;">Social security number</td> </tr> <tr> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> <td style="width: 30px; height: 30px;"></td> </tr> <tr> <td colspan="10" style="text-align: center;">or</td> </tr> <tr> <td colspan="10" style="text-align: center;">Employer identification number</td> </tr> <tr> <td style="width: 30px; height: 30px; text-align: center;">7</td> <td style="width: 30px; height: 30px; text-align: center;">5</td> <td style="width: 30px; height: 30px; text-align: center;">-</td> <td style="width: 30px; height: 30px; text-align: center;">2</td> <td style="width: 30px; height: 30px; text-align: center;">7</td> <td style="width: 30px; height: 30px; text-align: center;">6</td> <td style="width: 30px; height: 30px; text-align: center;">0</td> <td style="width: 30px; height: 30px; text-align: center;">7</td> <td style="width: 30px; height: 30px; text-align: center;">2</td> <td style="width: 30px; height: 30px; text-align: center;">7</td> </tr> </table>			Social security number																				or										Employer identification number										7	5	-	2	7	6	0	7	2	7
Social security number																																																				
or																																																				
Employer identification number																																																				
7	5	-	2	7	6	0	7	2	7																																											
<p>Part II Certification</p> <p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none"> 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 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 I am a U.S. citizen or other U.S. person (defined below); and The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. <p>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.</p>																																																				
<p>Sign Here</p> <p>Signature of U.S. person ► <i>Kathryn Doners</i> Date ► <i>7/23/20</i></p>																																																				
<p>General Instructions</p> <p>Section references are to the Internal Revenue Code unless otherwise noted.</p> <p>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.</p> <p>Purpose of Form</p> <p>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:</p> <ul style="list-style-type: none"> Form 1099-INT (interest earned or paid) 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) <p>Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.</p> <p><i>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.</i></p>																																																				

h. Licenses and Certifications

Copy of any applicable, current licenses and/or certifications required by City/County/State

2021 FOREIGN LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# M14000007801

Entity Name: CBIZ RISK & ADVISORY SERVICES, LLC

Current Principal Place of Business:

6050 OAK TREE BLVD SUITE 500
CLEVELAND, OH 44131

Current Mailing Address:

6050 OAK TREE BLVD SUITE 500
CLEVELAND, OH 44131 US

FEI Number: 75-2760727

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

CORPORATE CREATIONS NETWORK INC.
801 US HIGHWAY 1
NORTH PALM BEACH, FL 33408 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent

Date

Authorized Person(s) Detail :

Title MGR
Name GEFFERT, JOHN J
Address 6050 OAK TREE BLVD SUITE 500
City-State-Zip: CLEVELAND OH 44131

All engagement team members are licensed to practice in the state of Florida. Individual team member licenses/certifications are available upon request.

i. RFQ Exceptions

Exceptions to the RFQ (refer to Part 4, 4.5 Exception to the RFQ)

Regarding Part 9 – Sample Contract, Section 8. Insurance, part B: CBIZ cannot provide notice of cancellation.

j. Litigation

Investigation of Alleged Wrongdoings, Litigation/Settlements/Fines/Penalties

None

k. Experience Providing Similar Work

Must be able to demonstrate that the firm has been successfully engaged in providing substantially similar services during the past 5 years specifically, the performance of internal auditing services or consulting. Describe the qualifications.

CBIZ Risk & Advisory Services, LLC currently services numerous clients in the public sector. We have extensive and relevant government audit experience, as well as experience managing large engagements with complex requests and issues. Representative clients within the industry include:

City of Houston	City of Forth Worth	Las Vegas Convention & Visitors Authority
City of Orlando	City of Scottsdale	City of Boston
City of Kirkland	Shelby County Clerk	Westchester Library System
Massachusetts Port Authority	University of North Texas System	University of Houston System
Texas Tech University System	Texas A&M University System	Texas Women's University

l. Staff Capabilities

The firm can demonstrate that staff have achieved the relevant level of education, experience, and certifications necessary to perform the work.

Please see **pages 7-15** of this proposal for evidence of our team's education, experience, and certifications necessary to perform the requested work.

m. Staff Commitment

m. The firm must be willing to provide internal audit services or consulting over the next 5 years

CBIZ confirms our willingness to provide internal audit services or consulting over the next five years.

Addendum 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: CBIZ Risk & Advisory Services, LLC

BY: Managing Director Michael Gallagher 

DATE: February 14, 2022

CITY OF _____ FINANCIAL SERVICES GAINESVILLE 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.

Addendum 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%2Fbf%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: CBIZ Risk & Advisory Services, LLC

BY: Managing Director Michael Gallagher 

DATE: February 14, 2022

CITY OF _____ FINANCIAL SERVICES GAINESVILLE 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.

Addendum 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 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 for 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: CBIZ Risk & Advisory Services, LLC
BY: Managing Director Michael Gallagher 
DATE: February 14, 2022

CITY OF _____ FINANCIAL SERVICES GAINESVILLE 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.