



Experienced team supporting our community

**Proposal to serve
The City of Gainesville**

**Request for Qualifications: #CAUD-220035-MS
Internal Audit Consulting**

Submitted by:

KPMG LLP

420 S Orange Avenue Suite 1050,
Orlando, FL 32801, United States

Tel: +1-407-423-3426

Fax: +1-407-386-6159

www.kpmg.com

Isaac Juarez

Partner

ijuarez@kpmg.com

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kpmg.com



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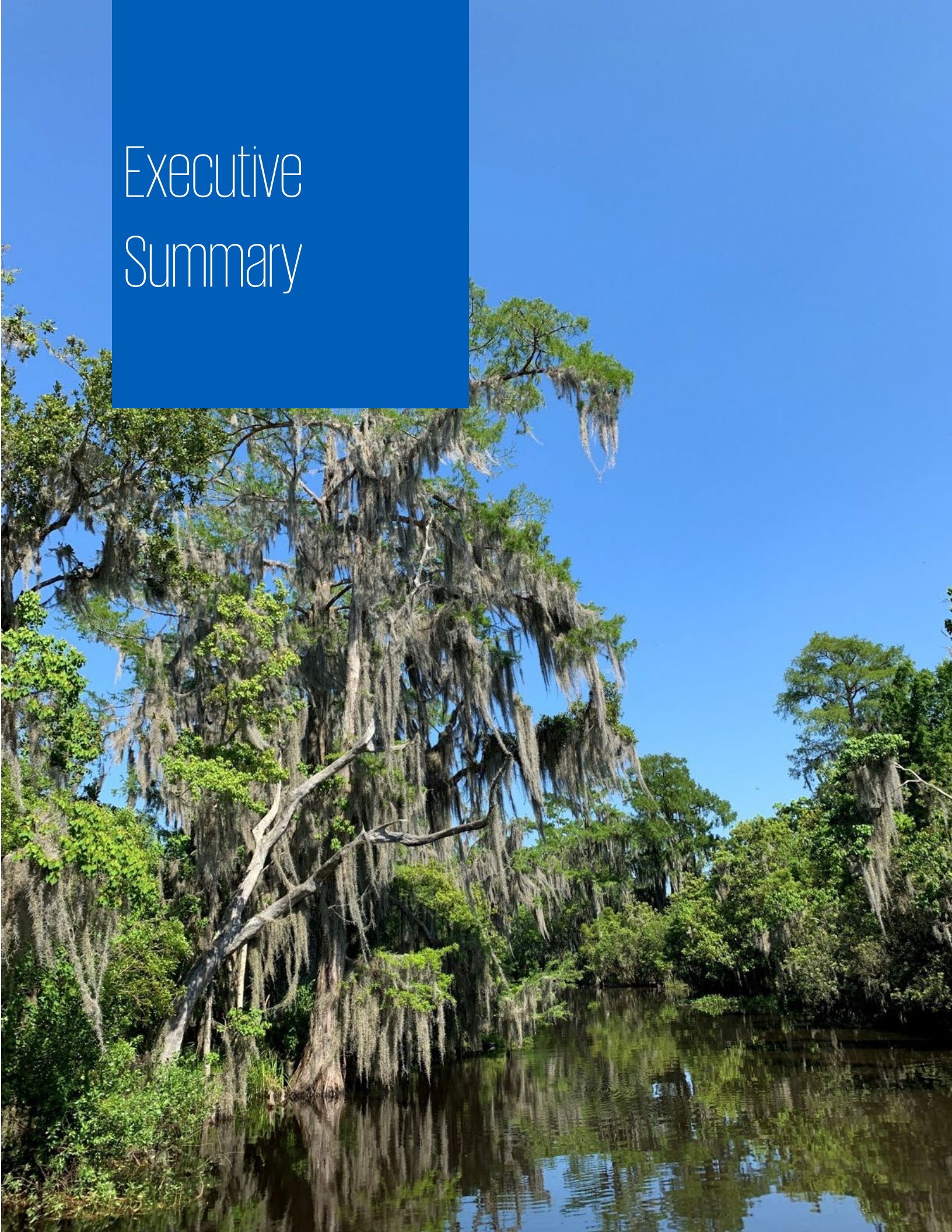
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Executive Summary





KPMG LLP
420 S Orange Ave
Orlando, FL 32801

Telephone +1 850 385 5414
kpmg.com

City of Gainesville – Procurement Division
P.O. Box 490, Station 32
Gainesville, FL 32627

Dear Ms. Sowers and Ms. Holder,

On behalf of KPMG LLP (KPMG), I thank you for the opportunity to present our approach and qualifications to the City of Gainesville (the City) in response to your Solicitation #CAUD-2200350MS for Internal Audit Professional Consulting Services.

Our KPMG Team brings deep experience from our long history serving state and local governments, throughout the State of Florida and across the country. Like you, several members of the KPMG team are residents of the state of Florida and as such have an understanding and perspective that many will not have if they have not lived in this area.

We have done this before and we are ready

The KPMG team is comprised of individuals that have provided these services before, many are leaders in this space for KPMG and have spent significant portions of their careers assisting clients in a similar role. We have formed a team that includes members from our audit consulting, forensic and risk consulting, cyber security, and our state and local government compliance practices, each with the needed subject matter skills and methodologies to effectively deliver the required services. We have the right people, with the right experience, immediately ready to engage.

We are a “Florida First Firm”

Our six Florida offices house over 650 professionals to provide local office support to our local government clients. With over 25 years of experience serving the State and local governments, our people contribute to the fabric of our local communities, giving their time and staking their professional careers in the Sunshine State. We are focused on developing a role as a trusted business advisor for state agencies and local governments throughout Florida, with investments that help stimulate Florida’s economy, such as the \$450 million Lakehouse training center in Orlando. We have developed a collaboration with CareerSource Florida to help redeploy displaced workers – an economic priority in today’s uncertain times. Additionally, our people give their time and money to help with literacy, disaster relief and, most recently, help provide 15,000 masks and 35,000 meals for COVID-ravaged communities

We take a holistic approach

This is a time for a managed and holistic approach to performance and internal auditing services. As we discuss in the pages that follow, we will help the City on this important step in providing these services on an as-needed basis with professional staff on the senior and/or manager level, based on the subject matter expertise needed for each project. We will work to help extend and enhance the City’s existing services, present new initiatives and technologies, and improve the current community offerings to the City and its citizens by providing our services in the specified areas of local government and utility operations; local government and utility financial reporting; enterprise risk; compliance reviews; constructions contracts; forensic accounting and investigations; information technology and cyber security assessments.

We are committed to diversity and inclusion

KPMG's strategic partnerships form meaningful teaming relationships to promote diversity and mentor Florida-certified minority, women, and veteran-owned firms. We have developed long-term relationships working side-by-side with diverse firms and by choosing KPMG, the City is selecting a team that includes a minority business based in Florida (Indelible Solutions, LLP) and we are experienced in working together on a multitude of Florida-based projects.

The response that follows outlines the key characteristics that differentiate KPMG from our competitors—but more importantly—outlines the benefits the City will realize by selecting KPMG. Please note that this proposal is in all respects subject to our client, subcontractor, and engagement acceptance procedures as well as the negotiation, agreement, and execution of a mutually agreeable contract between KPMG and The City of Gainesville. Together, we will collaborate with your team and efficiently provide internal audit professional consulting services. We are excited for the opportunity to provide internal audit services or consulting over the next five years.

Sincerely,

A handwritten signature in black ink, appearing to read "Isaac Juarez", written in a cursive style.

Isaac Juarez

Partner, KPMG LLP

Project Understanding and Approach



About KPMG

KPMG International Cooperative (KPMG International) is a global network of professional member firms providing audit, tax, and advisory services. Member firms of the KPMG network operate in 145 countries and territories with more than 236,000 partners and professionals.

KPMG LLP is the U.S. member firm of KPMG International, tracing its origins back to 1897. Since 1994 KPMG has been a limited liability partnership registered in the state of Delaware, with more than 40x,000 professionals, including more than 2,200 partners, in more than 100 offices.

KPMG provides Audit, Tax, and Advisory services as well as industry insight to help clients and government entities address some of their most complex challenges and capitalize on their most significant opportunities. KPMG believes the quality of our services separates us from our competitors. Our firm has established rigorous standards against which performance is measured to help ensure quality drives everything we do.

By bringing different perspectives, sound judgment, and extensive collaboration, KPMG professionals help enable clients to make informed decisions. The following graphic demonstrates that KPMG is a clear leader in audit and consulting services across each sector noted in your RFQ.



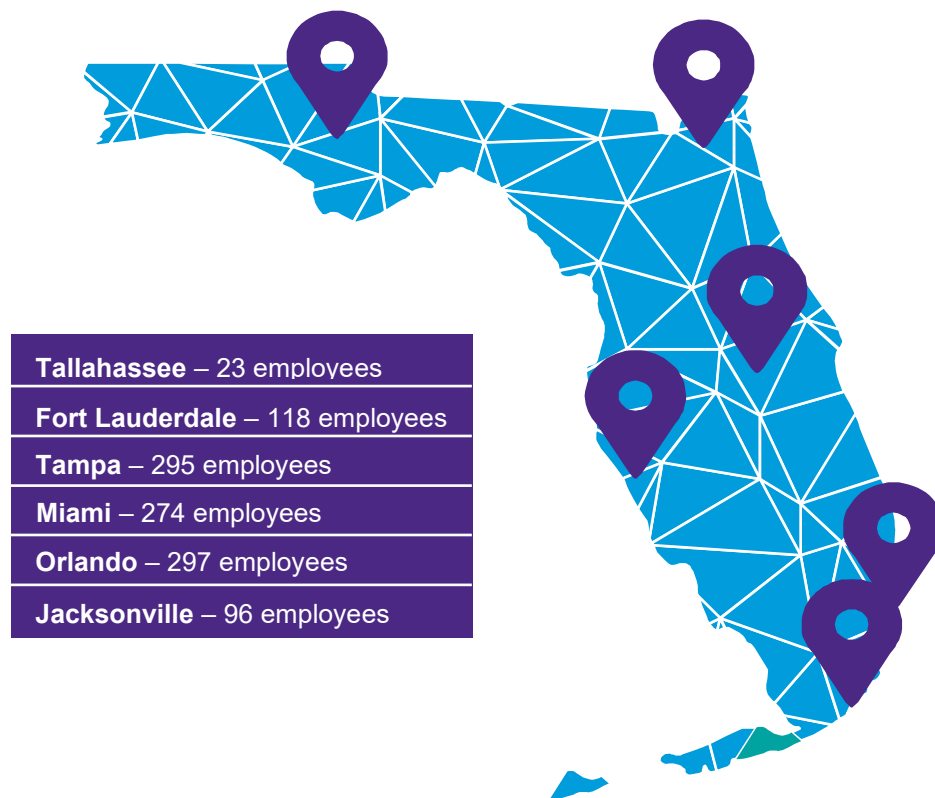
Experience serving state and local government

Serving government entities is a core function of our business. For over 100 years, KPMG's State and Local Government practice has assisted clients of all types, including housing authorities, housing recovery offices, federal agencies, states, cities, counties, school districts, public hospitals, and virtually all other institutions that serve the public interest. This practice consists of more than 1,700 professionals who devote their efforts to serving more than 2,300 government clients nationwide. As a recognized leader in government services, we have years of insight on the challenges our clients face as a result of legislative changes, economic trends, and constituent needs.

KPMG professionals are vigilant about keeping abreast of federal, state, and local government issues that are encountered every day allowing us to anticipate possible problems and provide solutions. These seasoned professionals have deep experience with auditing, grant management, and federal compliance services



KPMG in Florida and our team



KPMG has six offices throughout Florida in major metropolitan areas of the state, including Jacksonville, Orlando, Miami, Fort Lauderdale, Tampa, and Tallahassee.

Together, these offices employ more than 1,103 audit, tax, and advisory professionals, including 42 partners with strong qualifications—a portion of whom serve public sector clients. ***This allows KPMG to access and engage resources throughout any region where the City may require our assistance.***

Proof of licensure for the type of work to be performed in the State of Florida is included under Proof of Licenses/Certifications.

KPMG has long had a presence in Florida, and within the previous ten years, we have provided approximately 150 projects to the state and local government clients listed in the following table:

— Agency for Health Care Administration	— Division of Emergency Management
— Bay County	— Florida Association of Court Clerks
— Broward County Schools	— Hernando County
— City of Jacksonville	— Highlands County
— City of Miami	— Hillsborough County
— City of Orlando	— Lee County
— City of Pensacola	— Manatee County
— City of Tampa	— Miami-Dade County Expressway Authority
— Collier County	— Monroe County
— Department of Business and Professional Regulation	— Office of Financial Regulation
— Department of Children and Families	— Orange County
— Department of Economic Opportunity	— Orlando-Orange County Expressway Authority
— Department of Education, Office of Early Learning	— Osceola County
— Department of Environmental Protection	— Pinellas County
— Department of Financial Services	— Polk County
— Department of Health	— Seminole County
— Department of Highway Safety and Motor Vehicles	— South Florida Water Management District
— Department of Management Services	— State Board of Administration
— Department of Revenue	— Tampa Bay Area Rapid Transit Authority
— Department of Transportation	— University of Central Florida
	— University of Florida
	— University of North Florida

Our long-term commitment to enhancing the lives of all Floridians

Our core team is from Florida, and we take a tremendous amount of pride in our support to our local communities. We are proud of our history in Florida and feel strongly that our decades-long commitment is the most important thing that makes us uniquely qualified to assist you on this project.

Helping Florida's communities

- Provided **4 million books** as part of KPMG's Family for Literacy program, including reading programs at **elementary schools in Florida**.
- Volunteer COVID and disaster response efforts related to **Hurricanes Irma, Michael, Matthew, Maria** and more.
- With our teaming partners, supplied **over 15,000 masks and provided meals** to local responders and elderly communities across Florida.



\$590K+
in giving since
2019

1,000+
volunteer
hours donated

100+
volunteers

Supporting
50+ local
organizations

Our Internal Audit Services practice

As a Big Four professional services firm with a strong growth record over the past decade, KPMG offers clients the scale, global reach, industry insights, and multidisciplinary range of services they demand.

Our strengths include:

- Nearly 882 Internal Audit, IT Audit and Advisory employees within the state of Florida
- Highly Credentialed Professionals – KPMG generally requires managers and above in the IARCS practice to hold advanced professional credentials. Commitment to professional practice permeates across all lines of KPMG's Advisory practice and many of our Advisory professionals obtain advanced credentials such as CPA, CIA, CISA, CICA, CA, CFE, CMA, PMP, MBA, SAP, JDE, CISSIP, MBAs, and Six Sigma certifications.
- KPMG's track record of providing internal audit services offers the City significant advantages in supporting their auditing needs
- Existing databases of government specific risk areas and audit programs to draw from, making our services more effective and accessible to the City

Our IARCS professionals work with clients to develop quality risk-based audit approaches that identify business opportunities and enhance organizational value. KPMG has been serving some of the largest and most dynamic government entities for more than 100 years. Currently, we:

1. Provide audit services to 50 percent of the states whose financial statements are audited by an independent CPA firm-more than any of our competitors
2. Provide audit services to 21 of the top 35 cities in the country
3. Audit approximately 230 of the almost 1,300 governmental units currently holding GFOA certificates

Project understanding

KPMG has delivered similar internal audit consulting services throughout the state of Florida. KPMG is prepared to perform internal audit consulting services and to provide professional consulting services at the staff, senior and/or manager level on an as-needed basis based on the City's internal resource and subject matter expertise needed for the engagement. Our wide array of professionals have experience delivering audit consulting, forensic/investigative consulting, and internal audit services to agencies, divisions, and departments across the state of Florida. We are prepared to respond to City requests for specific project needs immediately, because our team understands your needs. Our rapid start technique has been key to our internal audit and consulting engagements. Our proposed team has worked on projects where deployment and startup have been rapid and has executed on tight timelines. We understand there may be projects which may include audit/consulting, forensic/investigative consulting, and internal audit services with a clear level of urgency during project execution, and we have adequate resources ready to execute our comprehensive approach. This coupled with our onboarding, training, and staff management processes will help confirm that projects have sufficient staff with the correct skill sets and experience and support the continuity of key staff. We have a qualified resource pool with the capabilities to serve all areas requested in the RFQ. Our subject matter professionals have assisted other entities with internal audit and consulting services and have the tools and experience necessary to perform the scope of work outlined in the RFQ.

A baseline requirement of any vendor for this opportunity is to bring professionals with deep audit and compliance skills related to regulations and policies. Our proposed professionals were selected not only due to a combination of their internal audit, compliance, and forensics background, but also their experience in serving local governments in the state of Florida. We pride ourselves on our personnel's ability to communicate and out-deliver on expectations.

Audit Methodology

Designed to be flexible and scalable, KPMG's Internal Audit Methodology balances a risk-based approach with the fundamentals of compliance and control. By selecting the components that are relevant to the City's needs, the methodology can be adapted to meet any specific circumstance.

Our methodology analyzes risk from a business perspective and focuses on key processes and controls. It employs a scalable, top down, risk-based approach designed to drive value by delivering efficient and effective audits that are directly tied to our clients' strategic objectives. It also allows use to identify potential cost saving opportunities, compare existing practices with better practices, and generate recommendations to further improve performance and operations.

Our risk-based and quality-focused internal audit methodology

- Consistent top-down approach, focused on strategic and significant risks to the City
- A focus of efforts on the areas of greater risk, importance, value to the organization, and greatest importance to the City
- Active involvement and buy in of client management in the risk assessment processes and the resulting outcomes
- The incorporation of subject matter professionals where needed and relevant
- An approach that is consistent, relevant, and useful, yet scalable and flexible so that it may be applied to any level within an entity
- Leveraging of KPMG's business models, knowledge bases, control catalogs, and other firm resources
- Identifies potential cost-saving opportunities

Our core competencies revolve around KPMG’s internal audit services model, adding value by focusing on high impact audits, strong technical capabilities, dedicated practices and development of our people.

COSO Framework

KPMG’s methodology considers the COSO Framework, focused on the five primary elements of Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities.

Below we detail the 20 principles required to properly assess the five control elements. For effective internal control, each of the five components and 20 principles must be present and functioning and the five components must operate together in an integrated manner.

Governance & Culture <ol style="list-style-type: none"> 1. Exercises Board Risk Oversight 2. Establishes Operating Structure 3. Defines Desired Culture 4. Demonstrates Commitment to Core Values 5. Attracts, Develops, and Retains Capable Individuals 		Strategy & Objective-Setting <ol style="list-style-type: none"> 1. Analyzes Business Context 2. Defines Risk Appetite 3. Evaluates Alternative Strategies 4. Formulates Business Objectives
Performance <ol style="list-style-type: none"> 1. Identifies Risk 2. Assess Severity of Risk 3. Prioritizes Risks 4. Implements Risk Responses 5. Develops Portfolio View 	Review & Revision <ol style="list-style-type: none"> 1. Assess Substantial Change 2. Reviews Risk and Performance 3. Pursues Improvement in Enterprise Risk Management 	Information, Communication, & Reporting <ol style="list-style-type: none"> 1. Leverages Information and Technology 2. Communicates Risk Information 3. Reports on Risk, Culture, and Performance

Sampling methodology

Our testing approach is grounded in a strong sampling methodology. Our methodology meets or exceeds federal requirements and generates supportable results that stand up to scrutiny whether that scrutiny is about the sample selected or the payment deficiency calculated part of the sample tested. We have employed our approach on several of our largest engagements with great success.

There are several occasions upon which KPMG may utilize statistical sampling techniques to appropriately balance accuracy and efficiency during the course of an audit. KPMG may employ statisticians in certain situations in which the auditee’s data is tested entirely on a sample basis, as well as for those situations in which statistical sampling may help identify the relative composition of an otherwise unknown population.

An integrated methodology

Our methodology integrates strategic, financial, operational, information technology and compliance audits with the technologies that support them. This approach reflects our clients’ view of IT in their businesses-the view that technology is a tool or enabler for a business process. Our control and process-focused methodology is the bedrock principle for our internal audit processes.

KPMG had developed internal audit integration with a dual focus: on the business process to be audited, and on the technology supporting the process. We consider the existing controls that manage these

processes and help mitigate the associated risks with an appreciation of nature of the controls (manual or automated).

The benefits of the coordinated audit are clear. We link our understanding of IT elements and their related risks to the business strategies, objectives, and processes they support. By helping to mitigate IT-related risks and related to financial and operational processes, we provide our clients' executives with the analysis or testing results so they can conclude whether their systems are working as expected, and we provide insight and recommendations for improvements.

Reporting

Throughout this engagement, we will document and issue comprehensive reports consisting of any non-compliance observations and recommendations for improvement. KPMG understands the need for complete reporting and open communication with project stakeholders. Non-compliance reports will be issued on an on-going basis and KPMG will meet with project stakeholders to review non-conformance in detail and address potential areas for process improvements.

KPMG will maintain a log of observations that were identified through testing, on-site worker interviews, and paycheck testing. Our team will inform trade contractors about prevailing wage compliance rules and the certified payroll reporting process. KPMG will use data analytical tools, where possible to help track and report on non-compliance conformance to create a streamline process from identification to reporting.

Sample Approach

Below we demonstrate a sample approach to complete auditing services outlined in the RFQ. We understand that each audit type requested by different parties may have specific requirements and tasks needed, and our flexible method **can be applied to 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.**

1. Planning and preparation: Kicking off an engagement, we anticipate conducting initial meetings between KPMG and relevant stakeholders to confirm the scope, roles, timing, and expectations. The bulk of this phase consists of planning and preparation activities, review of documentation, and finalization of the fieldwork schedule. In this phase, KPMG also aims to gain a base-level understanding of the risk by reviewing various documents, including the City of Gainesville's strategic plan, budget, financial data, prior-period audit findings and relevant industry business models, among others. By the end of Phase 1, stakeholders are clear as to how the engagement will proceed, and what needs to be accomplished in each subsequent phase.

2. Kickoff and requirements completion: After having set clear expectations during Phase 1, Phase 2 begins with an intensive analysis of data provided by stakeholders and to help ensure sufficiency and completeness for use in fieldwork. KPMG will perform a risk assessment, assisting management in identifying, quantifying, and prioritizing business and/or strategic risks (i.e., risks that will have the greatest impact on organization value and the organization's well-being) and drives the creation of a detailed audit plan. An enterprise risk assessment assists in identifying the key business processes that help mitigate strategic risks and to focus the process-level assessment. The resulting data is used in creating a risk-based approach. Phase 2 lays the groundwork for the fieldwork activities to follow in Phase 3 and determines to what extent procedures will be required to help ensure accuracy, consistency, and efficiency.

3. Fieldwork: Having established expectations and a schedule in Phase 1 and developed an understanding of the engagement materials during Phase 2, the delivery team will be prepared to commence fieldwork in Phase 3. The most intensive of the four phases, Phase 3 includes fieldwork

activities based on the engagement scope and objectives, including identifying and assessing the process level risks and controls, creating the audit program, and testing of controls and documentation of issues. These activities would be applied to each area/process selected for audit.

4. Reporting and closeout: Effective reporting and proper project closeout is critical to the success of and engagement and will provide the tools it needs to accomplish the project objectives. Reporting occurs at the strategic, risk assessment and audit execution phases of the audit work. We work with each organization to customize audit reports. Our team focuses on identification of control and process issues and actionable and value-added recommendations and solutions. Audit reports are provided to management and the audit committee (if applicable). Issues will also be tracked along with their resolutions to help ensure that action steps are implemented in a timely and relevant manner. Throughout the engagement, our team also anticipates providing formal Status Reports, as well as informal updates as needed. In addition, we expect that a version of each draft closeout deliverable will be made available as part of the close out procedures before a final deliverable is provided.

Compliance reviews

KPMG can provide the City with customized internal audit consulting services based on our extensive history of providing compliance review services in Florida and across the country. On a state level, KPMG was engaged to provide a thorough compliance review of the state small business credit (SSBCI) initiative administered partially through Enterprise Florida Inc. (EFI). Under the SSBCI program the state of Florida was allocated \$97.7 million in 2010. Approximately \$87 million of which Enterprise Florida, Inc. (EFI) was tasked with managing through three programs: Loan Participation Program, Loan Guarantee Program, and the Venture Capital Program. KPMG was contracted to conduct a thorough compliance review which encompassed the three programs under EFI. KPMG reviewed relevant federal and state guidance, documented a review of any potential grants management or compliance issues, and provided recommendations to help facilitate future compliance with grant requirements.

KPMG was also contracted by the Florida Agency for Health Care Administration to conduct Medicaid EHR Incentive Program Audits. KPMG conducted 569 reviews of providers since 2012 who received incentive payments for adopting, implementing, upgrading, or demonstrating meaningful use of certified EHR technology per the requirements outlined in 42 CFR. Primary project objectives included providing compliance review services to assess the Agency's existing pre-payment verification processes, developing a compliance assessment strategy for post-payment audits of incentive payments, and performing compliance audits for the EHR Incentive Program.

On a city level, the City of Orlando engaged KPMG to complete an internal analysis and compliance review specific to payroll procedures for the police and fire departments and to assess the adequacy of internal controls over the payroll process.

The primary objectives covered in the scope of work included:

- Analysis of use and authorization of compensatory pay categories
- Assessing reasonableness of pay classifications, authorizations, and internal documentation requirements
- Review and documentation of process controls in places to help maintain accuracy of gross and net pay amounts reported against documented policies and procedures
- Review and documentation of process controls in places to help maintain the mathematical accuracy and required approvals of pay rates
- Review of hours allocation balances in accordance with specific labor policies such as sick time and personal leave

KPMG reviewed and developed procedures related to data and policy review, assessing the adequacy of internal controls over payroll related processes, and assessing compliance with documentation requirements. KPMG performed substantive testing of control procedures to assess the reasonableness of payroll procedures specific to police and fire departments.

Forensic / Investigative Consulting

KPMG Forensic is a global practice within KPMG Advisory comprised of multidisciplinary professionals who assist organizations in uncovering, investigating, and preventing fraud and misconduct, reducing risk, and evaluating and implementing integrity programs. Our Forensic practice not only helps the City discover the facts and underlying concerns about fraud and misconduct, but also will be able to assist the City in assessing vulnerabilities to such activities and in helping develop controls and programs to address those risks.

The team of professionals who will be assisting the City has provided specialized forensic investigations, fraud transaction data analytics, and remediation services to many entities similar to the City to support their efforts to help prevent, detect and respond to fraud, waste, and mismanagement, and misconduct. Their in-depth knowledge of city governments will enhance their ability to ask the right questions, understand the context of your needs and deliver relevant, value-added services to you. KPMG has developed internal audit integration with a dual focus: on the business process to be audited, and on the technology supporting the process. We consider the existing controls that manage these processes and help mitigate the associated risks with an appreciation of the nature of the controls (manual or automated).

Other unique qualifications

To assist with the delivery of the engagement we have the ability to leverage professionals from the KPMG Lighthouse Data and Analytics Center of Excellence (Lighthouse). Our team brings significant experience applying rigorous and innovative data analysis approaches that can provide this engagement with state-of-the-art service. Our wide range of experience includes a specialized knowledge of, and practical experience in program evaluation, economics, policy analysis, and advanced economic, quantitative, and statistical analyses to support various policy analyses. The Lighthouse group includes over 300 Data Scientists and includes strategic alliances with leading information technology firms such as Google, IBM, Microsoft, and Oracle. The figure below shows some of the services offered by Lighthouse that will be available.

Data

Our professionals help create competitive advantage by unlocking the value of our clients' data and tapping into unique sources of external data.

Analytics

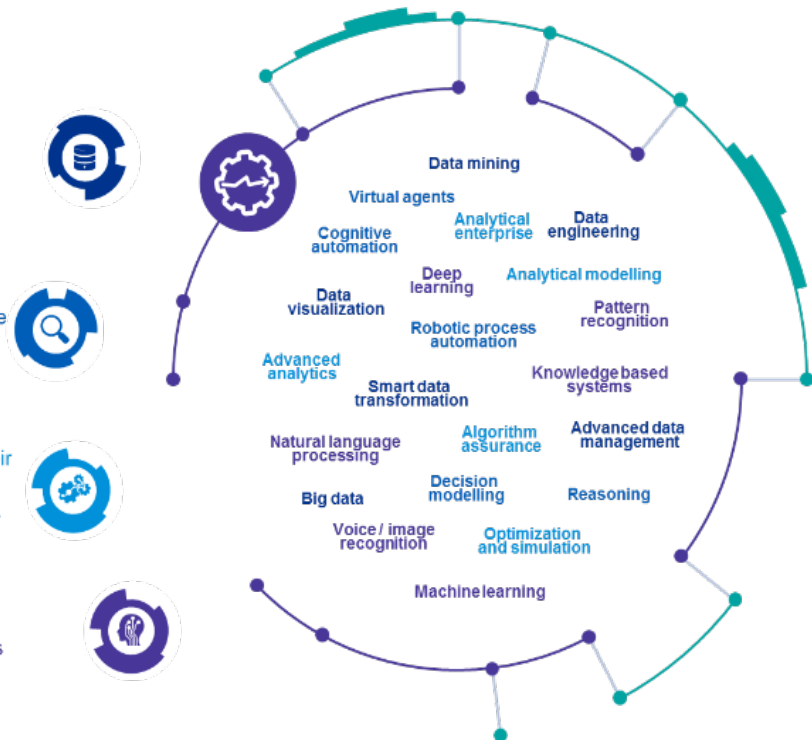
We have developed trusted solutions to help business leaders gain new insights and make better and faster business decisions with confidence.

Intelligent automation

Our capabilities help clients to accelerate their automation strategies and bring knowledge and practical experience at scale.

Artificial intelligence

Our professionals leverage AI to enhance, accelerate, automate and augment decisions while keeping the 'human in the loop'.



Our people

D&A Consultants

- Strong business consulting acumen and statistical background, combined with real-world experience in applying analytics to solve business issues.
- Practical understanding of advanced analytics methods and big data software.

Data Scientists

- Strong experience in analytics statistics, data mining, machine learning, natural language processing and/or mathematics.
- Problem-solving ability through the use and/or development of algorithms, models, testing, etc.
- Generally MS or PhD-level math, statistics, or engineering.

Software Engineers

- Strong experience with large scale and/or distributed processing methodologies such as Hadoop, Storm, Spark, and many others.
- Sophisticated ability to rapidly ingest, transform and mine data.
- Ability to evaluate, design, build, test and manage "big data" architectures

Proposed Project Staff



Results
Actual
25 000
52 000
10 000





Q4

After execute

fering

The KPMG Team

Our proposed team is from Florida, and we take a tremendous amount of pride in our support to our local communities. We are proud of our history in Florida and feel strongly that local vendors who have made a commitment to the local community are well suited to provide quality service with the City's best interest in mind. KPMG has strategically teamed with Indelible Solutions to provide the City with a strong, multi-faceted delivery team. We believe the KPMG team is right for the City because it combines a wide array of subject matter professionals with diverse backgrounds to provide quality support.

KPMG LLP KPMG will serve as the prime contractor for this effort. KPMG is a full-service audit, tax, and advisory firm and brings a deep bench with more than 35,000 partners and professionals providing a broad range of audit, tax, and advisory services. KPMG has six offices throughout Florida, offering a wide range of experienced professionals within the grant administration and state and local government practices.	
Indelible Business Solutions Indelible Business Solutions is a Florida-based consulting firm specializing in governance, risk and compliance management systems. For the past four years, Indelible has supported KPMG on a multitude of projects throughout the state of Florida. Indelible is a certified minority-owned business registered with the State of Florida (Office of Supplier Diversity).	

Proposed project staff

We have constructed a team worthy of the challenge you have set forth in the RFQ– a team that is eager to show what they can do, a team confident in their abilities, because they each have experience with funding from Federal and State grant programs, and grants management and administration. They meet your requirements and look forward to the opportunity to exceed your expectations. Their experiences are recent, their experiences are relevant, and they represent the impressive talent we have at KPMG. The KPMG team herein has years of experience serving cities and counties within Florida in similar capacities and noted throughout the RFQ.


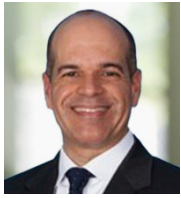
In the other proposals you receive, vendors may be able to meet your requirements, but possibly not have the depth and geographical reach (offices located throughout the State) we bring. Our depth of experienced resources in the State and in the firm alone exceeds many firms – add in the size of our Federal practice and you have a well skilled team with depth and capabilities that match your needs. Throughout this section, we will elaborate on the key individuals and proposed team who will be consulting, supervising, coordinating, managing, and monitoring in response to the City's RFQ.


The following table outlines key personnel, their availability, qualifications, and relevant experience. The below team has the relevant level of education, experience, and certifications necessary to perform the work. We also have the ability to scale the size of the engagement based on your needs by leveraging additional resources with similar skills and experience as needed by the City. Full resumes are located in Appendix A.



KPMG team support staff



The KPMG team has a depth of support staff with direct experience in grants management, State and Federal grant reimbursement requirements, and local government compliance. This wide-ranging resource pool will help enable KPMG to staff up and down based on the City's needs and requests. KPMG will be able to provide both full-time and part-time staff to support the engagement.


The support staff on the engagement will work as part of workstream teams lead by one or more of the key personnel outlined above and will directly report and be supervised by one or more of the key personnel. The following skills matrix further highlights the relevant experience and credentials of our proposed team and demonstrates KPMG’s ability to provide services required by the City.


Name and title	Availability	Qualifications
 <p>Isaac Juarez Lead Engagement Partner Orlando, Florida</p> <p>Professional associations</p> <ul style="list-style-type: none"> — Institute of Internal Auditors (IIA) — American Institute of Certified Public Accountants (AICPA) — Association of Latino Professionals for America (ALPFA) <p>Education, licenses and certifications</p> <ul style="list-style-type: none"> — BA, Accounting and Finance — CPA (FL and GA) — Chartered Global Management Accountant — Certified Internal Auditor <p>Languages</p> <ul style="list-style-type: none"> — Fluent in English — Fluent in Spanish — Basic Portuguese 	As needed	<p>Isaac will serve as the project manager. He is the Office Managing Partner of KPMG Orlando, leading a cross-functional team of over 200 professionals. Isaac is also a Partner in KPMG’s Advisory Services practice with more than 20 years of high impact internal audit, internal control, corporate governance, Sarbanes-Oxley compliance, risk management and process improvement engagements. Isaac leads the internal audit and enterprise risk practice for the State of Florida and Puerto Rico. Isaac supports the internal audit and internal controls Latin America (“One Americas”) coordination.</p> <p>Isaac has extensive experience with internal audit helping state and local governments establish new functions and transforming existing ones into value-added departments by improving risk assessments, internal audit execution and reporting. This included creating policies, procedures, and protocols necessary to comply with the IIA IPPF standards. His experience includes serving global organizations in a variety of industries.</p>
 <p>Ivan Velez-Leon Managing Director Miami, Florida</p> <p>Professional associations</p> <ul style="list-style-type: none"> — AICPA — Florida Institute of Certified Public Accountants (FICPA) — Puerto Rico Society of Certified Public Accountants 	As needed	<p>Ivan is a Managing Director in the Miami office of KPMG LLP’s Forensic Advisory Services practice. A Certified Public Accountant (licensed in the State of Florida and the U.S. Commonwealth of Puerto Rico) and Certified Fraud Examiner, Ivan has over twenty years of business advisory experience in multinational “Big Four” professional services firms, encompassing assignments in the life-sciences, commercial, retail, financial services, industrial and governmental environments, assisting organizations and attorneys in the U.S., Latin America and EMEA in the areas of fraud, white collar crime, bribery and</p>

Name and title		Availability	Qualifications
	<ul style="list-style-type: none"> — Association of Certified Fraud Examiners <p>Languages</p> <ul style="list-style-type: none"> — Fluent in English — Fluent in Spanish — Working knowledge of Portuguese 		<p>corruption investigations, fraud risk management, fraud and corruption risks due diligence, compliance program reviews and assessments and dispute advisory (expert witness testimony).</p> <p>Ivan's experience includes investigation of complex financial fraud and white-collar crime, bribery and corruption (FCPA) due diligence and investigations, fraud risk assessments, compliance program reviews and gap analyses, reconstruction and analysis of financial records and transactions and supporting legal counsel in connection with civil and criminal proceedings. His dispute advisory experience includes claims for breach of contract, contract termination damages, loss of profits, product liability, personal injury, wrongful death claims and financial misrepresentation disputes. Ivan has been admitted as expert and provided expert testimony at deposition and trial in the 11th Circuit Court, Miami-Dade, FL, 17th Judicial Circuit for Broward County, FL and the Puerto Rico Court of First Instance, and expert testimony in arbitration under the rules of the American Arbitration Association.</p>
	<p>Kirsten McKenna Manager Fort Lauderdale, Florida</p> <p>Professional associations</p> <ul style="list-style-type: none"> — AICPA <p>Education, licenses & certifications</p> <ul style="list-style-type: none"> — Master of Finance, Florida State University — Bachelor of Science, Economics & Finance, Florida State University — Licensed CPA 	As needed	<p>Kirsten is a Manager based out of KPMG's Fort Lauderdale, FL office and a member of the Forensics practice with a focus on State and Local Government. She graduated from Florida State University with a Master's of Science in Finance and has undergraduate degrees in Economics and Finance. She is focused on supporting clients in Florida, specifically with regulatory compliance, grants management, and internal audit. Kirsten assists management teams of state and local governments in navigating complex regulatory environments to achieve efficiency and compliance with federal, state, and other regulations. Kirsten also focuses on project and program management, process re-engineering, and data analytics.</p>

Name and title		Availability	Qualifications
			Kirsten's recent experience includes business as usual audits, as a part of the yearly audit plan to assess internal controls and regulatory compliance, as well as internal audits for risk management and internal controls across multiple entities, including top 5 and top 10 banking institutions.
	<p>Aubri Smith Senior Associate Tampa, Florida</p> <p>Education, licenses and certifications</p> <ul style="list-style-type: none"> — Bachelor of Science, Finance and Marketing, Florida State University — Certified Fraud Examiner 	As needed	<p>Aubri is a Senior Associate based out of KPMG's Tampa, Florida office and a member of the Forensics practice with a focus on State and Local Government. She has in depth experience with grants managements, compliance monitoring, analysis, and internal audit. Her recent focuses have included assisting state agencies with outreach, auditing, and compliance around federally funded programs. Aubri has served as the lead KPMG contact for assistance with Applicant's administration on the DEM Hurricane Irma, Michael and Fay – Nate engagements, as well as leading PMO efforts for monitoring and oversight. Aubri also served as a team lead for the AHCA EHR Audits and Outreach Services, reviewing for compliance with federal requirements with CMS, and assisting with program outreach. Aubri is also a Certified Fraud Examiner (CFE).</p>
	<p>Bart Cantor Manager Tallahassee, Florida</p> <p>Professional associations</p> <ul style="list-style-type: none"> — FICPA — AICPA <p>Education, licenses & certifications</p> <ul style="list-style-type: none"> — BS degree, accounting, minor in Spanish language, Florida Gulf Coast University — MS degree, cybersecurity, information assurance 	As needed	<p>Bart is a Manager in the KPMG's Tallahassee, Florida office and a member of the Forensics practice with a focus on State and Local Government. Since joining KPMG, he has worked with the Florida Division of Emergency Management and the Florida agency of health care administration, (AHCA). Prior to KPMG, Bart worked for Lennar Corporation and PwC. At Lennar, he worked in the internal audit department at the corporate office.</p> <p>Bart's experience includes performing risk assessments for routine or customized audits for external auditors and audit committees. He has also worked closely with project leadership with project reporting, resource management, leading and improving workstreams as well as</p>

Name and title		Availability	Qualifications
	<p>concentration, University of South Florida</p> <p>— Licensed CPA—Florida</p>		identifying improved efficiencies and metrics.
	<p>Mark Batayola Senior Associate Jacksonville, Florida</p> <p>Professional associations</p> <p>— AICPA</p> <p>— IIA</p> <p>Education, licenses & certifications</p> <p>— BS – Accounting, University of North Florida</p> <p>— Licensed CPA, Florida</p> <p>— Active Security Clearance, U.S. Army, U.S. Army Reserve, and the Florida Army National Guard</p>	As needed	<p>Mark Senior Associate based in Jacksonville, FL within KPMG’s Internal Audit and a member of the Forensics practice with a focus on State and Local Government. He has three years of experience with the firm and more than seven years total providing financial statement audit, compliance, audit of internal controls and process improvement advisory.</p> <p>Mark has provided professional audit services to several large multinational groups in accordance with PCAOB requirements, U.S. GAAP. His audit experience ranges from SEC filings, employee benefit plan audits, comfort letters, Sarbanes Oxley 404 (SOX) and Service Organization Control (SOC1) audits. Industries served include manufacturing, technology, and public utilities. Mark also has understanding of health plan compliance with the Affordable Care Act (ACA) and Centers for Medicare and Medicaid Services (CMS).</p>
	<p>Winston Maxwell Senior Associate Tallahassee, Florida</p> <p>Professional Associations</p> <p>— Association of Governmental Accountants (Tallahassee Chapter)</p> <p>Education, licenses and certifications</p> <p>— Florida State University, Bachelor of Science, Accounting</p>	As needed	<p>Winston Maxwell is a Senior Associate based in KPMG’s Tallahassee, Florida office and a member of the Forensics practice with a focus on State and Local Government. Winston brings KPMG over seven years of experience in governmental and regulatory compliance work. Winston participates on teams of state and local governments reviewing and ensuring compliance with federal regulations. As a locally based team lead, he’ll be responsible for coordinating engagement needs.</p> <p>Winston’s most recent experience includes Disproportionate Share Hospital (DSH) performance audits and project management for FEMA Grants Management Support for the FDOT.</p>

Name and title	Availability	Qualifications
 <p>Jonas Pascal Senior Associate Miami, Florida</p> <p>Education, licenses and certifications</p> <ul style="list-style-type: none"> — MA degree, Disaster Management, Florida International University — BA degree, Public Administration, Florida International University 	As needed	<p>Jonas is a Senior Associate based in the KPMG’s Miami office and a member of the Forensics with a focus on State and Local Government, with more than four years of emergency management experience. Jonas has practiced experience with coordinating organizations, agencies and varying levels of government stakeholders. He has provided program and process oversight as well as managed project worksheets to determine eligibility, scope of work and cost estimations.</p> <p>His most recent experience includes preparing plans and auditing plans that outline operating procedures to be used in response to disasters or emergencies, such as hurricanes, nuclear accidents, and manmade incidents, and the recovery from these events.</p> <p>He also has experience developing and maintaining liaisons with municipalities, county departments, and utilities to facilitate plan development, response effort coordination, and conduct exercises.</p>
 <p>Sean Zolghadr Senior Associate</p> <p>Education, licenses and certifications</p> <ul style="list-style-type: none"> — Bachelor of Science, Accounting, Clemson University — CPA — Certified Information Systems Auditor Candidate 	As needed	<p>Sean is a Senior Associate and a member of the Forensics with a focus on State and Local Government, with over seven years of experience in federal audit, consulting, and commercial services. Sean has served on audit engagements for large federal government agencies and publicly traded entities. Sean also has experience in serving state and local governmental entities in project management and consultation.</p> <p>Most recently, Sean led Federal Financial Statement Audits by and status meetings, with agency department leaders, through the issuance of financial reporting. He also constructed new risk identification, risk assessment and audit response working papers relevant to audit management and financial reporting processes.</p>

Name and title	Availability	Qualifications
 <p>Jordan Mrha Senior Associate Tallahassee, Florida</p> <p>Education, licenses and certifications</p> <ul style="list-style-type: none"> — Florida State University, Master of Science, Finance — Florida State University, Bachelor of Science, Finance 		<p>Jordan Mrha is a Senior Associate in KPMG's Tallahassee, Florida office and a member of the Forensics with a focus on State and Local Government. Jordan supports the state and local government teams reviewing and ensuring compliance with federal regulations. Jordan has assisted in successfully delivering performance audit services for the Florida Agency for Healthcare Administration in meeting CMS requirements, including PI EHR Incentive Program audits. Helped identify gaps in the pre-payment verification and post-payment programs. Performed risk assessments and post-payment audits for eligible professionals who received incentive payments for adopting, implementing, or upgrading, and/or demonstrating meaningful use of CEHRT.</p>

The team's experience with the skills identified in your RFQ is outlined below:

Name/firm	Internal audit experience	Local government experience	Utility operations experience	Enterprise risk experience	Compliance reviews	Construction contracts	Forensics accounting and investigations	Information technology experience	Cybersecurity assessments
Isaac Juarez	✓	✓		✓	✓	✓	✓	✓	
Ivan Velez-Leon	✓			✓	✓		✓	✓	
Kirsten McKenna	✓	✓	✓	✓	✓	✓	✓	✓	
Aubri Smith	✓	✓	✓	✓	✓		✓		
Bart Cantor	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mark Batayola	✓	✓	✓	✓	✓		✓		
Winston Maxwell		✓			✓		✓		
Jonas Pascal	✓		✓		✓		✓		
Sean Zolghadr	✓	✓	✓	✓	✓	✓	✓	✓	
Jordan Mrha		✓			✓		✓		

Qualifications of Firm



Qualifications of firm

Individually and collectively, members of the team have often been selected to perform the specific project functions and bring subject matter excellence to as-needed projects that the City of Gainesville needs and to have the availability to respond when the City Auditor requests our services. Our team members have conducted multiple financial assessments and audits, provided consulting and audit services for the local grants and disaster recovery programs, outreach and performance audit reviews, forensic investigations and cyber security services for the State of Florida. Our local presence and KPMG offices have grown to meet the needs of Florida and as a team, support the citizens all over the state.

In addition to our individual team members' credentials, you will see a series of contracts that we have delivered in the past 5 years or are in the process of delivering with similar services to those requested in your RFQ. KPMG has not completed any projects within the past five years for the City of Gainesville.

Client	City of Orlando
Title of project	Police and Fire Payroll Audit
Project description	<p>The City of Orlando engaged KPMG to complete an internal analysis and compliance review specific to payroll procedures for the Police and Fire departments and to assess the adequacy of internal controls over the payroll process. The primary objectives covered in the scope of work included:</p> <ul style="list-style-type: none"> — Analysis of use and authorization of compensatory pay categories — Assessing reasonableness of pay classifications, authorizations, and internal documentation requirements — Review and documentation of process controls in places to help maintain accuracy of gross and net pay amounts reported against documented policies and procedures — Review and documentation of process controls in places to help maintain the mathematical accuracy and required approvals of pay rates — Review of hours allocation balances in accordance with specific labor policies such as sick time and personal leave <p>KPMG reviewed and developing procedures related to data and policy review, assessing the adequacy of internal controls over payroll related processes, and assessing compliance with documentation requirements. KPMG performed substantive testing of control procedures to assess the reasonableness of payroll procedures specific to Police and Fire departments.</p>

Client	City of Orlando, FL
Title of project	Emergency Rental Assistance Program (ERAP)
Project description	<p>KPMG was contracted by the City of Orlando to help assist with advisory services related to the Emergency Rental Assistance Program. The City of Orlando Housing and Community Development Department contracted KPMG to assist with developing policies and procedures to support the City's ERAP program, operating an ERAP call center to support city residents with questions and applying for ERAP funds, conducting compliance reviews to determine if subrecipients meet the requirements set by U.S. Department of Treasury and the City, conducting quality control reviews of approximately 20% of applications</p>

Client	City of Orlando, FL
	<p>approved for payment, and working with the Department to set up outreach locations where in person support can be provided to applicants which do not have reliable access to apply online.</p> <p>KPMG's role includes:</p> <ul style="list-style-type: none"> — Providing call center services to assist with city residents or ERAP applicants who may have questions or need assistance with the application process — Providing program outreach services to increase awareness of the ERAP program — Performing analyses, completeness, and compliance reviews in support of the City's program, including, eligibility determinations, supporting documentation reviews, drafting, and providing approved policies and procedures, and quality control reviews

Client	Enterprise Florida, Inc.
Title of project	State Small Business Credit Initiative – Compliance Review
Project description	<p>During the financial crisis of 2008, small business investment was greatly reduced as a result of uncertainty and fear. In an effort to mitigate the sharp down-turn in investment spending for small businesses, the US Department of Treasury created the State Small Business Credit Initiative (SSBCI) among others. Under the SSBCI program the state of Florida was allocated \$97.7 million in 2010. Approximately \$87 million of which Enterprise Florida, Inc. (EFI) was tasked with managing through three programs: Loan Participation Program, Loan Guarantee Program, and the Venture Capital Program. KPMG was contracted to conduct a thorough compliance review which encompassed the three programs under EFI. KPMG reviewed relevant federal and state guidance, documented a review of any potential grants management or compliance issues, and provided recommendations to help facilitate future compliance with grant requirements.</p>

Client	State of Florida Division of Emergency Management - Prime Contractor – Indelible Solutions, Subcontractor - KPMG
Title of project	COVID-19 Vaccine Outreach Program Miami-Dade County
Project description	<p>As part of the State's (FDEM) continued mission to provide COVID-19 vaccination awareness, access and education; Indelible led efforts in providing targeted outreach campaigns, strategic canvassing, and direct and indirect engagement in north and south Florida for disproportionately impacted communities. As part of the Division's (FDEM) continued effort to provide an equitable response to COVID-19, the team provided support in Miami-Dade County to improve vaccination access, awareness, and education. The Team led COVID-19 outreach campaigns in Miami-Dade County including targeted outreach to minority and historically disadvantaged communities, strategic canvassing, direct and indirect advertising and communications, community based educational events, and administration</p>

Client	State of Florida Division of Emergency Management - Prime Contractor – Indelible Solutions, Subcontractor - KPMG
	<p>of vaccine sites across the County</p> 

Client	State of Florida Division of Emergency Management
Title of project	COVID-19 Vaccine Outreach – Duval County
Project description	<p>Indelible Solutions contracted by the State of Florida Division of Emergency Management (DEM) to help assist with outreach services for the COVID-19 Vaccine in Duval County. Indelible is providing awareness activities to inform individuals and business owners within targeted communities of vaccination resources at their disposal, access activities to promote logistical convenience to individuals and businesses within the local community, and educational activities to outline the advantages of vaccination and current research and evidence that led to COVID-19 vaccine approval.</p> <p>Indelible assists with the following tasks:</p> <ul style="list-style-type: none"> — Demonstrate strategically scalable approach to achieve a rapid increase in vaccinations — Address the issue of vaccine reluctance and distrust within the in-scope communities through effective messaging and distribution of COVID-19 vaccine educational content — Decrease the rate of COVID-19 infections within in-scope communities through increased vaccination rates — Strategically partner with the local, small, and minority owned businesses community to establish a tone of trust within the targeted community — Help implement vaccine distribution activities to effectively reach vulnerable populations within Duval County.

Client	State of Florida – Florida Division of Emergency Management - KPMG
Title of project	FEMA Public Assistance Grants Management – Hurricane Michael
Project description	<p>KPMG is engaged to perform comprehensive FEMA PA grants management starting with recipient review through project closeout for the strongest storm on record to make landfall in the United States since Hurricane Andrew in 1992. Hurricane Michael was a Category 5 storm that caused widespread devastation, with damages estimated in excess of \$4 billion. KPMG supports FDEM with recovery efforts for over 245 applicants in Bay County, which is widely known as ground zero for the storm.</p> <p>KPMG was recognized by FDEM for its prompt efforts to support the recovery process by validating the first reimbursement for Hurricane Michael to Mexico Beach within days of the project entering the recipient review queue. Of the \$227 million of FEMA PA funding obligated to date for Michael under DR-4399, KPMG’s team of 15 resources have validated over \$75 million of payments initiated to subrecipients. As the volume increases, KPMG’s large talent pool provides flexibility to meet the needs of the program.</p> <p>Our scope of work includes various grants management functions such as:</p> <ul style="list-style-type: none"> — Perform QA/QC reviews for projects in recipient review — Validate 100% of large project reimbursement requests for applicant, facility, cost, and work eligibility, as well as duplication of benefits, to develop reimbursement request recommendations — Coordinate with applicants on the status of reimbursement requests, including explaining details of requests for information — Provide applicant technical assistance with ad hoc program reporting requirements such as quarterly reporting, time extension submissions, payment status, and subgrant agreements, and assist with instructions on navigating through FloridaPA.org — Provide time extension request recommendations to FDEM — Perform project closeout procedures, including preparation of FRR and FIR templates based on subrecipient provided information, assist with final inspections, prepare closeout packages and requests for final project versions, validate additional amounts requested, and help ensure project requirements are met (e.g., insurance requirements, environmental planning and historic preservation requirements) — Conduct reasonableness analyses, as requested by FDEM, to assist non-compliant subrecipients in obtaining funding <p>In addition to items outlined in our scope of work, we have hosted informational webinars with subrecipients throughout Bay County, including an introductory webinar that provided an overview of roles and responsibilities, the PA grants process in Florida, documentation requirements for reimbursement, and the innovative expedited project process designed to promote faster funding to impacted communities. We have also automated critical processes such as document conversions, validation processes, and project management functions, such as progress reporting, dashboard reporting, invoicing, and timekeeping for</p>

Client	State of Florida – Florida Division of Emergency Management - KPMG
	over 140 resources supporting three separate contracts for major disasters in accordance with federal grant requirements.

Client	State of Florida – Florida Division of Emergency Management - KPMG
Title of project	FEMA Public Assistance Grants Management – Hurricane Irma
Project description	<p>KPMG is engaged to perform comprehensive FEMA PA grants management starting with recipient review through project closeout for the strongest storm on record to exist in the open Atlantic region. Until Hurricane Michael, Hurricane Irma was the most intense hurricane to strike the continental United States since Katrina in 2005, with damages estimated in excess of \$3.4 billion. KPMG supports FDEM with recovery efforts for one of the most impacted regions, South Florida, including subrecipients throughout Palm Beach, Broward, Miami-Dade and Monroe County (Florida Keys).</p> <p>On July 3, 2019, Florida Governor Ron DeSantis announced that since January 8, 2019, FDEM awarded more than \$600 million in FEMA PA funding. Three payments were highlighted in his release, including two that were validated by KPMG. Of the \$1.2 billion of FEMA PA funding obligated to date for Irma under DR-4377, KPMG’s team of 55 resources have validated over \$222 million of payments initiated to subrecipients.</p> <p>Our scope of work includes various grants management functions such as:</p> <ul style="list-style-type: none"> — Perform QA/QC reviews for projects in recipient review — Validate 100% of large project reimbursement requests for applicant, facility, cost, and work eligibility, as well as duplication of benefits, to develop reimbursement request recommendations — Coordinate with applicants on the status of reimbursement requests, including explaining details of requests for information — Provide applicant technical assistance with ad hoc program reporting requirements such as quarterly reporting, time extension submissions, payment status, and subgrant agreements, and assist with instructions on navigating through FloridaPA.org, the same grants management system used by LouisianaPA.org — Provide time extension request recommendations to FDEM — Perform project closeout procedures, including preparation of FRR and FIR templates based on subrecipient provided information, assist with final inspections, prepare closeout packages and requests for final project versions, validate additional amounts requested, and help ensure project requirements were met (e.g., insurance requirements, environmental planning and historic preservation requirements) — Conduct reasonableness analyses, as requested by FDEM, to assist non-compliant subrecipients in obtaining funding — In addition to items outlined in our scope of work, KPMG was the first vendor to offer sampling approaches to help expedite the reimbursement process. Our team participates in meetings with FEMA, FDEM, and its subrecipients to

Client	State of Florida – Florida Division of Emergency Management - KPMG
	review roadblocks to reimbursement and help determine solutions to prevent non-compliance. KPMG provided FDEM with research and suggestions for required documentation for a large electrical cooperative mutual aid agreement. We have also automated critical processes such as document conversions, validation processes, and project management functions, such as progress reporting, dashboard reporting, invoicing, and timekeeping for over 140 resources supporting three separate contracts for major disasters in accordance with federal grant requirements.

Client	State of Florida – Florida Division of Emergency Management - KPMG
Title of project	FEMA Public Assistance Grants Management – Hurricanes Matthew and legacy storms Fay, Ike, Gustav, Isaac, Hermine, and Nate
Project description	<p>KPMG is engaged to perform comprehensive FEMA PA grants management starting with recipient review through project closeout for Florida’s legacy storms. KPMG supports FDEM with recovery efforts for the most impacted regions, Northeast, Central and South Florida, including subrecipients throughout Volusia, Orange, Brevard, Palm Beach, Broward, Miami-Dade and Monroe County (Florida Keys).</p> <p>Due to its effective deployment of resources to support FDEM recovery operations, KPMG was entrusted to provide comprehensive grants management services for storms impacting the state in the last ten years, primarily Hurricanes Matthew and Hermine. As a result, KPMG has been tasked with reviewing over 3,500 submissions from subrecipients seeking reimbursement in excess of \$1.4 billion.</p> <p>Our scope of work includes various grants management functions such as:</p> <ul style="list-style-type: none"> — Perform QA/QC reviews for projects in recipient review — Validate 100% of large project reimbursement requests for applicant, facility, cost, and work eligibility, as well as duplication of benefits, to develop reimbursement request recommendations — Coordinate with applicants on the status of reimbursement requests, including explaining details of requests for information — Provide applicant technical assistance with ad hoc program reporting requirements such as quarterly reporting, time extension submissions, payment status, and subgrant agreements, and assist with instructions on navigating through FloridaPA.org, the same grants management system used by LouisianaPA.org — Provide time extension request recommendations to FDEM — Perform project closeout procedures, including preparation of FRR and FIR templates based on subrecipient provided information, assist with final inspections, prepare closeout packages and requests for final project versions, validate additional amounts requested, and help ensure project requirements were met (e.g., insurance requirements, environmental planning and historic preservation requirements)

Client	State of Florida – Florida Division of Emergency Management - KPMG
	<p>— Conduct reasonableness analyses, as requested by FDEM, to assist non-compliant subrecipients in obtaining funding</p> <p>In addition to items outlined in our scope of work, the legacy storms require KPMG to focus heavily on subrecipient outreach to provide technical assistance to achieve compliance in preparation for project closeouts. In many instances, subrecipient staff turnover has left a knowledge gap of reimbursement status, requirements, and overall progress. Our teams hold regular calls with subrecipient points of contact to inform on next steps and conduct field visits when necessary to educate subrecipient staff, develop action plans to kick start dormant reviews and closeouts inherited from previous vendors and FDEM.</p> <p>We have also automated critical processes such as document conversions, validation processes, and project management functions, such as progress reporting, dashboard reporting, invoicing, and timekeeping for over 140 resources supporting three separate contracts for major disasters in accordance with federal grant requirements.</p>

Client	State of Florida Division of Emergency Management
Title of project	COVID-19 Invoice Assessment
Project description	<p>KPMG was contracted by the State of Florida Division of Emergency Management (DEM) to help assist with a reconciliation of vendor payments from the Florida Accounting Information Resource (FLAIR). In response to the COVID-19 Pandemic, DEM experienced an increase in vendor expenditures and a subsequent increase in vendor reimbursements and engaged KPMG to help identify improper payments. KPMG completed an assessment of COVID-19 related contractor expenditures and reconciled corresponding invoice line items. This assessment also included an in-depth analysis of the vendors that were considered high-risk as a result of the initial analysis and reconciliation for FLAIR, including a review of sample invoices and supporting documentation. KPMG assisted with the following tasks:</p> <ul style="list-style-type: none"> — Help identify improper payments that have been made — Help identify over-payments, where the invoice line items should not have been paid but were paid — Help identify under-payments, where the invoice line items should have been paid but were not paid; and — Analysis on vendors that are considered high-risk; including a review of sample invoices and supporting documentation to determine if the charges were accurately billed and supported with sufficient detail according to the contract terms.

Client	State of Florida Department of Transportation
Title of project	FEMA Public Assistance Grants Management Assistance

Client	State of Florida Department of Transportation
Project description	<p>KPMG was engaged to perform comprehensive FEMA public assistance grants management services beginning with project formulation and assisting through project closeout. The vast majority of work performed as a result of the declared disasters relates to debris removal efforts for Hurricane Irma and Hurricane Michael with costs totaling approximately \$75 million for the removal and disposal of 1.3 million CY of debris and approximately \$625 million for the removal and disposal of over 18 million CY of debris, respectively. KPMG coordinated with 3rd party vendors and the Florida Department of Transportation (FDOT) District representatives to gather, compile, review, and verify that work performed and expenses incurred as a result of the disasters appear to be appropriately supported and documented in accordance with rules and regulations outlined within Florida Statutes, 44 CFR, and 2 CFR as allowed by the Robert T. Stafford Disaster Relief and Emergency Assistance Act. In doing so, KPMG utilized load ticket conversion software that validates the accuracy and validity of the data within millions of load tickets helping enable us to pinpoint inconsistencies and missing information within the documentation provided by the subrecipient and all 3rd parties. KPMG documented project inconsistencies and reports on amounts that appear to be ineligible and/or unsupported for reimbursement under FEMA's public assistance program. We also automated critical processes such as progress reporting, dashboard reporting, invoicing, and timekeeping for 40 resources in accordance with federal grant requirements.</p>

Client	State of Florida Department of Economic Opportunity
Title of project	Hurricane Michael Community Development Block Grant Disaster Recovery (CDBG-DR) Project Management
Project description	<p>KPMG was contracted by the State of Florida Department of Economic Opportunity (DEO) to provide management consulting services related to the implementation and management activities for the Hurricane Michael CDBG-DR Program. KPMG assists with providing experience and guidance to the Office of Disaster Recovery (ODR) Director in the overall management of the Hurricane Michael CDBG-DR program and providing project management office services including but not limited to:</p> <ul style="list-style-type: none"> — Developing, maintaining and updating, as needed project documents and documentation consisting of: <ul style="list-style-type: none"> – Project charter; – Project management plan; – Project status reports – Project risk and issues log – Project schedules – Project tracking sheets/log; and – Any other documentation necessary for the efficient, effective management of the overall program

Client	State of Florida Department of Economic Opportunity
	<ul style="list-style-type: none"> — Actively managing projects assigned by employing project management industry standards and leading practices — Providing weekly executive briefings to the ODR Director <ul style="list-style-type: none"> – Report on the overall status of the project – Report on the status of each project and any risks/issues that might impact the progress of the program or any project; and – Report on the current projected timeline for each program area, including timelines for compliance with any federal laws or guidance documents. — Providing technical assistance and guidance to the CDBG-DR staff on the execution of programmatic activities as directed by the ODR Director; and — Performing other support and consulting functions as required by DEO.

Pricing Proposal



Internal Audit Consulting Services	
Job Title	Hourly Rate
Manager	\$265.00
Senior Consultant	\$190.00
Staff Consultant	\$135.00
Administrative Cost	\$0.00

Please note administrative costs will be provided to the City at no cost.

Required Forms

- Drug-Free Workplace Form
- Bidder Verification Form
- Bidder's W-9
- Copy of any applicable, current licenses and/or certifications required by City/County/State




DRUG-FREE WORKPLACE FORM

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

_____ KPMG, LLP _____ 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 8, 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

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 (# _____)

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.

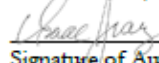
Note: Possessing a diversity and inclusion policy will have no effect on the City's consideration of your submittal, but is simply being requested for information gathering purposes.

KPMG LLP

Bidder's Name

Isaac Juarez / Partner

Printed Name/Title of Authorized Representative



Signature of Authorized Representative

02/08/22


Date

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

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

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification ▶ Go to www.irs.gov/FormW9 for instructions and the latest information.		Give Form to the requester. Do not send to the IRS.																																													
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. KPMG LLP																																																	
2 Business name/disregarded entity name, if different from above																																																	
Print or type. See Specific Instructions on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____			4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>N/A</u> Exemption from FATCA reporting code (if any) <u>N/A</u> <small>(Applies to accounts maintained outside the U.S.)</small>																																													
	5 Address (number, street, and apt. or suite no.) See instructions. 3 CHESTNUT RIDGE ROAD			Requester's name and address (optional)																																													
	6 City, state, and ZIP code MONTVALE, NJ 07645																																																
	7 List account number(s) here (optional)																																																
Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																																																	
<table border="1"><thead><tr><th colspan="9">Social security number</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></tr><tr><td colspan="9">Or</td></tr><tr><th colspan="9">Employer identification number</th></tr><tr><td>1</td><td>3</td><td></td><td></td><td>-</td><td>5</td><td>5</td><td>6</td><td>5 2 0 7</td></tr></tbody></table>					Social security number													-					Or									Employer identification number									1	3			-	5	5	6	5 2 0 7
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1	3			-	5	5	6	5 2 0 7																																									
Part II Certification Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.																																																	
<table border="1"><thead><tr><th>Sign Here</th><th>Signature of U.S. person ▶</th><th>Date ▶</th></tr></thead><tbody><tr><td></td><td></td><td>01-07-2022</td></tr></tbody></table>					Sign Here	Signature of U.S. person ▶	Date ▶			01-07-2022																																							
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		01-07-2022																																															
General Instructions Section references are to the Internal Revenue Code unless otherwise noted. Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9 . Purpose of Form An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following: • Form 1099-DIV (dividends, including those from stocks or mutual funds) • Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) • Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) • Form 1099-S (proceeds from real estate transactions) • Form 1099-K (merchant card and third party network transactions) • Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) • Form 1099-C (canceled debt) • Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.																																																	

2021 LIMITED LIABILITY PARTNERSHIP ANNUAL REPORT
FEE IS \$25.00! REPORT DUE BY MAY 1, 2021

SECRETARY OF STATE		FLORIDA DEPARTMENT OF STATE DIVISION OF CORPORATIONS
REGISTRATION # LLP970000284		
1. Name and Mailing Address		
KPMG LLP		
100 N. TAMPA ST., SUITE 1700 TAMPA, FL 33602-5145		
If above mailing address is incorrect in any way, line through incorrect information and enter correction in Block 2.		

3. Principal Place of Business Address
78 SW 7TH STREET SUITE 1200 MIAMI, FL 33130

5. Federal Employee Identification Number		
13-5565207		
<table border="1"><tr><td>Applied For</td></tr><tr><td>Not Applicable</td></tr></table>	Applied For	Not Applicable
Applied For		
Not Applicable		

7. Name and Address of Registered Agent
CT CORPORATION SYSTEM 1200 SOUTH PINE ISLAND RD PLANTATION, FL 33324

FILED
2021 MAR 15 PM 9:34
TAMPA, FLORIDA

LLP #
LLP2100000914-5
03/15/21--01007--001 **\$33.75
CR2E029 (2/10)

2. New Mailing Address, if Applicable:		
Suite, Apt., etc.		
City	State	Zip Code

4. New Principal Office Address, if Applicable:		
Suite, Apt., etc.		
City	State	Zip Code

6. Certificate of Status Desired:
<input checked="" type="checkbox"/> \$8.75 Additional Fee Required

8. New Name and/or Address of Registered Agent:		
Name		
Street Address (P.O. Box Number is Not Acceptable)		
FL		
City	Zip Code	

9. New Registered Agent's Signature, if Changed	
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: _____	Date _____
SIGNATURE, TYPED OR PRINTED NAME OF REGISTERED AGENT AND TITLE IF APPLICABLE.	

10. General Partner's Signature (REQUIRED)		
The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.		
SIGNATURE: Rodrigo J. Melendez	3/4/2021	305-913-2609
SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER.		
E-mail Address: rmelendez@kpmg.com	Date	Daytime Phone #
(To be used for future annual report notifications)		

T MOORE
MAR 18 2021

State of Florida



Department of State

I certify the attached is a true and correct copy of the Annual Report of the Limited Liability Partnership Registration, filed on March 15, 2021, for KPMG LLP, a Delaware limited liability partnership, as shown by the records of this office.

The document number issued to this filing is LLP210000914.



CR2E022 (01-11)

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this the
Eighteenth day of March, 2021

A handwritten signature in black ink, appearing to read "Laurel M. Lee".

Laurel M. Lee
Secretary of State

REFERENCE FORM

Name of Bidder: KPMG, LLP

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): 12/2019 to 06/2021

Company Name: City of Orlando
Address: 400 S. Orange Avenue
City, State Zip: Orlando, Florida 32801
Contact Name: George McGowan
Phone Number: (407) 246-3083 Fax Number: _____
Email Address (if available): George.mcgowan@orlando.gov

#2 Year(s) services provided (i.e. 1/2017 to 12/2021): 01/2022 to Present

Company Name: City of Lakeland
Address: 228 S. Massachusetts Ave
City, State Zip: Lakeland, FL 33801
Contact Name: Deidra Joseph
Phone Number: (863) 834-6262 Fax Number: 863.834.8258
Email Address (if available): Deidra.joseph@lakelandgov.net

#3 Year(s) services provided (i.e. 1/2017 to 12/2021): April 2018 to Present

Company Name: Florida Division of Emergency Management
Address: 2555 Shumard Oak Blvd
City, State Zip: Tallahassee, FL 32399
Contact Name: Kevin Guthrie
Phone Number: (850) 815-4101 Fax Number: N/A
Email Address (if available): Kevin.Guthrie@em.myflorida.com



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/05/2022

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

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

PRODUCER MARSH USA, INC. 20 CHURCH STREET, 8TH FLOOR HARTFORD, CT 06103 Attn: Hartford.certrequest@Marsh.com CN102618341-COD-CAS-21-22	CONTACT NAME: Alicia Lynde PHONE (A/C, No, Ext): 860 709 7498 / . FAX (A/C, No): E-MAIL ADDRESS: alicia.m.lynde@marsh.com														
INSURED KPMG LLP Three Chestnut Ridge Road Montvale, NJ 07465	<table border="1"><thead><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr></thead><tbody><tr><td>INSURER A: Hartford Fire Insurance Co</td><td>19682</td></tr><tr><td>INSURER B: Hartford Underwriters Insurance Company</td><td>30104</td></tr><tr><td>INSURER C: N/A</td><td>N/A</td></tr><tr><td>INSURER D: Hartford Accident & Indemnity Co.</td><td>22357</td></tr><tr><td>INSURER E: N/A</td><td>N/A</td></tr><tr><td>INSURER F: Twin City Fire Insurance Company</td><td>29459</td></tr></tbody></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Hartford Fire Insurance Co	19682	INSURER B: Hartford Underwriters Insurance Company	30104	INSURER C: N/A	N/A	INSURER D: Hartford Accident & Indemnity Co.	22357	INSURER E: N/A	N/A	INSURER F: Twin City Fire Insurance Company	29459
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INSURER E: N/A	N/A														
INSURER F: Twin City Fire Insurance Company	29459														

COVERAGES	CERTIFICATE NUMBER: NYC-011251671-00	REVISION NUMBER: 0
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.		

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:		02 CSE R22020	10/01/2021	10/01/2022	EACH OCCURRENCE \$ 3,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 3,000,000 GENERAL AGGREGATE \$ 6,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		02 AB R22010 (AOS) 02 AB R22011 (HI)	10/01/2021 10/01/2021	10/01/2022 10/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED. \$ RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	02 WN R22016 (AOS) 02 WBR R22017 (WI)	10/01/2021 10/01/2021	10/01/2022 10/01/2022	<input checked="" type="checkbox"/> PER STATE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

CERTIFICATE HOLDER State of Florida Department of Management Services 4050 Esplanade Way, Suite 360 Tallahassee, FL 32399	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE of Marsh USA Inc. <i>Marsh USA Inc.</i>
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ACORD 25 (2016/03)

The ACORD name and logo are registered marks of ACORD

Investigation of Alleged Wrongdoings, Litigation/Settle ments/Fines/ Penalties



Like other professional services firms, over time KPMG LLP (KPMG or firm) has been the subject of disciplinary proceedings brought by, or sanctions imposed by, regulatory or law enforcement agencies, including the Department of Justice, the Securities and Exchange Commission (SEC), the Public Company Accounting Oversight Board (PCAOB), and/or State Boards of Accountancy. For example, within the last ten years:

- In January 2014, the firm entered into a settlement with the SEC in which the firm was censured, disgorged certain fees and paid a civil monetary penalty to the SEC in connection with alleged violations of SEC regulations governing auditor independence with respect to three public company audit clients between 2007 and 2011. In February 2016, KPMG entered into a Stipulation with the Utah Division of Occupational and Professional Licensing (on behalf of the Utah CPA Licensing Board), which contains a public reprimand of KPMG, based on the firm's entry into the January 2014 SEC settlement, but no fine or penalty. KPMG remains fully licensed in Utah and its right to practice accounting there was not restricted. The conduct in the underlying SEC matter has no connection to Utah.
- In December 2016, KPMG settled a matter with the SEC that related to KPMG's inadvertent loss (in 2009) of certain papers from an audit work paper binder, while the binder was checked out for routine use in a subsequent audit of the client. The SEC settlement included an order directing KPMG to cease and desist from committing any future violations of the SEC's audit work paper retention rules, and imposed a civil monetary penalty of \$230,000. The firm did not admit or deny the SEC's allegations in connection with this matter. In the settlement, the SEC acknowledged that since 2010 KPMG has enhanced its policies and procedures governing the retention of audit work papers, which now include retention of electronic work papers in a central filing system.
- In August 2017, KPMG and one of its partners entered into a settlement with the SEC that resolved allegations by the SEC that the firm's audit of a public company audit client's fiscal 2011 financial statements did not comply with applicable professional standards. In connection with the settlement, KPMG paid the SEC a civil monetary penalty of \$1 million, together with disgorgement of \$4,675,680, which represents audit and audit-related fees paid to KPMG by the client over the course of the auditor-client relationship (2011-2014), and prejudgment interest of approximately \$558,000. Neither the firm nor the partner admitted or denied the SEC's allegations in connection with this matter. In connection with the settlement, the firm agreed to certain undertakings to improve audit quality. The involved partner was barred from appearing before the SEC as an accountant for two years. The firm and now-retired KPMG partner also entered into a settlement with the Tennessee State Board of Accountancy in connection with this matter.
- In June 2019, KPMG entered into a settlement with the SEC (the SEC Order) to resolve allegations that KPMG failed to comply with PCAOB Rule 3500T as a result of the receipt by certain individuals of advance warnings of upcoming PCAOB inspections, and the sharing by certain individuals of answers to internal training examinations. As to the matter involving advance warnings, certain of the firm's former personnel were subject to criminal proceedings resulting in convictions. KPMG cooperated fully with the SEC and other authorities in connection with their investigations into these matters. KPMG is aware that some state boards of accountancy that KPMG notified about the SEC Order have commenced inquiries. For example, KPMG has settled such matters with the California Board of Accountancy, the Texas State Board of Public Accountancy, the Pennsylvania Bureau of Professional and Occupational Affairs, and the State of Washington Board of Accountancy, among others. These settlements have not limited the firm's or individual personnel's ability to provide services.
- These matters do not materially affect the firm's operations or our ability to provide services under this proposal. No partner, principal or employee presently contemplated to participate in the provision of services to you has been the subject of disciplinary proceedings or sanctions within the last ten years.

Assumptions and other matters



Assumptions and other matters

- a. KPMG LLP (KPMG or firm) is not presently suspended, debarred, voluntarily excluded, or declared ineligible by any federal, state, or local government department or agency.
- b. KPMG LLP (KPMG or firm) is a national professional services firm and works on thousands of engagements each year across the country. From time to time, KPMG, like other major professional services firms, may receive a question or complaint from a client about the conduct of a particular engagement. KPMG attempts to promptly address and resolve issues with clients so that they do not invoke contractual termination or default clauses. While the firm does not centrally track contract terminations, KPMG is not aware of any significant issues relating to client contracts in the last 3 years, or any suspensions or terminations of those contracts, which would interfere with KPMG's ability to successfully perform the services contemplated by this proposal.
- c. Neither the firm nor, to its knowledge, any current partner, principal nor employee of the firm are or have been the subject to such matters. However, like other professional services firms, from time to time KPMG LLP (KPMG) has been the subject of disciplinary proceedings brought by regulatory or law enforcement agencies. For example, in June 2019, KPMG entered into a settlement with the SEC to resolve allegations that KPMG failed to comply with PCAOB Rule 3500T as a result of the receipt by certain individuals of advance warnings of upcoming PCAOB inspections (conduct for which certain former KPMG personnel were charged with criminal offenses), and the sharing by certain individuals of answers to internal training examinations.
- d. As well, KPMG has a large number of clients that are registered with, or otherwise regulated by, the Securities and Exchange Commission (SEC), the Federal Deposit Insurance Corporation (FDIC), other regulatory agencies, the Federal Reserve Board, various stock exchanges, and other self-regulatory organizations ("Regulators"). Such clients are at times involved with investigations or informal inquiries by such Regulators. In addition, clients may be involved with investigations or informal inquiries by other federal, state and local government agencies involved with law enforcement, including, but not limited to, the Department of Justice, the Internal Revenue Service, various federal, state and local government agency Offices of Inspectors General, and state attorneys general ("Investigators"). KPMG and its personnel are regularly asked to, and do, cooperate with investigations and informal inquiries of such Regulators and Investigators related to services provided to clients. KPMG and its personnel are also from time to time involved with investigations and informal inquiries conducted by the firm's own Regulators, including the SEC, the Public Company Accounting Oversight Board (PCAOB) and various state boards of accountancy, regarding compliance by the firm and its personnel with laws, rules and regulations. Many of these investigations and informal inquiries are not public, and we are frequently not privy to the thoughts or focus of the Regulator or Investigator with respect to these matters. In the vast majority of cases, investigations and informal inquiries in which KPMG and its personnel have some involvement are closed without any action being threatened or taken against KPMG or its personnel. We are not aware of any pending investigation by any Regulator or Investigator concerning any current partner, principal or employee of the firm that would materially affect the firm's operations or our ability to provide services under this proposal.
- e. Title VI only applies to recipients of federal financial assistance, and because KPMG is not a recipient of federal financial assistance, it is not applicable.
- f. 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.~~

g. 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.

h. Part 8 – 8.11 Investigation of Alleged Wrongdoings, Litigation/Settlements/Fines/Penalties

- i. Like all major professional services firms, KPMG LLP (KPMG or firm) has a large number of clients that are registered with, or otherwise regulated by, the Securities and Exchange Commission (SEC), the Federal Deposit Insurance Corporation (FDIC), other regulatory agencies, the Federal Reserve Board, various stock exchanges, and other self-regulatory organizations (Regulators). Such clients are at times involved with investigations or informal inquiries by such Regulators. In addition, clients may be involved with investigations or informal inquiries by other federal, state and local government agencies involved with law enforcement, including, but not limited to, the Department of Justice, the Internal Revenue Service, various federal, state and local government agency Offices of Inspectors General, and state attorneys general (Investigators). KPMG regularly is asked to, and does, cooperate with investigations and informal inquiries of such Regulators and Investigators related to services provided to clients. KPMG is also from time to time involved in investigations and informal inquiries conducted by its own Regulators, including the SEC, the Public Company Accounting Oversight Board (PCAOB) and various state boards of accountancy, regarding KPMG's compliance with laws, rules and regulations. Many of these investigations and informal inquiries are not public, and we are frequently not privy to the focus of the Regulator or Investigator with respect to these matters. In the vast majority of cases, investigations and informal inquiries in which KPMG has some involvement are closed without any action being threatened or taken against KPMG.

We are not aware of any pending investigation by any Regulator or Investigator that would materially affect the firm's operations or our ability to provide services under this proposal.

On June 17, 2019, the Securities and Exchange Commission (SEC) issued an order (the SEC Order) instituting public administrative and cease and desist proceedings against KPMG, based on misconduct by certain personnel. The SEC Order censured KPMG for a violation of Public Company Accounting Oversight Board (PCAOB) Rule 3500T and other standards. Rule 3500T requires KPMG and associated persons to comply with ethics standards mandated by the American Institute of Certified Public Accountants. The SEC Order ordered the firm to cease and desist from committing or causing any future violations of PCAOB Rule 3500T, and imposed a \$50 million civil money penalty and remedial sanctions upon the firm. The remedial sanctions obligate the firm to take certain actions, including a comprehensive review of the firm's ethics and integrity policies and processes. That policy review was evaluated by an independent, third-party consultant that KPMG retained. KPMG reported the completion of its review to the SEC, and the independent consultant reported to the SEC the completion of its review, which is non-public.

The SEC Order resolves two matters involving the firm. The first relates to inappropriate access to PCAOB inspections information by a handful of former KPMG personnel. When the firm's leadership became aware of this misconduct, the matter immediately was reported to KPMG's regulators. The firm retained outside counsel to conduct an investigation, and the responsible individuals were separated from the firm. The second relates to training exams and arose in late

2018. Some of KPMG's professionals shared the answers to open-book tests that were administered in connection with internal, firm-sponsored training. In the context of investigating the training exams, KPMG discovered that prior to 2016 certain individuals also had manipulated the hyperlink associated with the training exams in order to ensure passing scores. KPMG immediately reported this misconduct to its regulators, and, in addition, KPMG's Board of Directors established a Special Committee to oversee the investigation conducted by outside counsel. The SEC Order imposed no limitations on KPMG's ability to perform services for existing or new clients. In addition, the firm has entered settlements with certain state boards of accountancy in response to the SEC Order described above. These settlements have not limited the firm's or individual personnel's ability to provide services. KPMG is aware of other state board inquiries involving the firm and/or current or former personnel resulting from the SEC Order. These matters have no impact on the firm's or individual personnel's ability to serve commercial or government clients.

As is the case with all major professional services firms, from time to time KPMG and/or individual partners, principals or employees have been named as defendants in lawsuits by government or regulatory bodies and civil plaintiffs, particularly when one of the firm's clients suffers an economic downturn. Understandably, the details of such litigation are sensitive and highly confidential. KPMG has a professional indemnity insurance program in place to insure against such risks, and we have no pending litigation that would materially affect the firm's operations or our ability to perform services for you.

Part 9 – Sample Contract; 3. Task Assignments:

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

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

- i. A. Ownership and Publication of Materials. All tangible reports, ~~information, data~~, and other materials prepared by the CONTRACTOR pursuant to the Contract Documents ~~and which are identified as Deliverables in a Task Assignment~~, except those separately identified in the Scope of Services or in other written agreements between the Parties, upon final payment of the Task Assignment shall be ~~are~~ owned by the CITY. The CITY has the exclusive and unrestricted authority to release, publish or otherwise use, in whole or in part, information contained therein and relating thereto. ~~No material produced in whole or in part under the Contract Documents may be copyrighted or patented in the United States or in any other country without prior written approval of the CITY. The CITY grants to CONTRACTOR a royalty-free, irrevocable, fully paid up, non-exclusive, perpetual license to use, copy, make derivative works of, distribute, display, and sublicense the Deliverables. CONTRACTOR shall retain all right, title and interest in and to any intellectual property, technology, know-how, methodologies, works of authorship, and other materials pre-existing the Contract, created, acquired, or licensed separately from the Contract, or created in performance of the Contract but not identified by the Contract as Deliverables, including any modifications, enhancements, improvements, or derivative works thereof ("CONTRACTOR Property"). To the extent that CONTRACTOR Property is contained in any of the Deliverables, upon full and final payment, CONTRACTOR grants the CITY, under CONTRACTOR's intellectual property rights in such CONTRACTOR Property, a royalty-free, non-exclusive, non-transferable, perpetual license to use such CONTRACTOR Property solely in connection with the CITY's use of the Deliverables. Moreover, the CITY agrees that nothing in this Contract shall prevent CONTRACTOR from using any generalized knowledge, experience, know-how, or any of the ideas, concepts, methodologies, tools, or techniques derived from or discovered during the provision of services and that are not unique to the CITY (collectively, "Residual Knowledge") to perform similar services and develop similar work product, results, or technology as that performed or developed under the Contract. CONTRACTOR reserves the right to use, disclose, reproduce, sublicense, modify, prepare derivative works from, perform, and display its Residual Knowledge, subject to the obligations of confidentiality set forth in this Contract. CONTRACTOR acknowledges that it shall obtain no ownership right in Confidential Information of CITY.~~ In addition, the CITY acknowledges and agrees that CONTRACTOR shall have the right to retain for its files copies of each of the Deliverables and all information necessary to comply with its contractual obligations and applicable professional standards.

l. 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.~~

m. 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.

n. 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.

o. 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.

p. 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

q. 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

Additional terms:

- ii. 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; except that this paragraph shall not apply to claims of personal injury or property damage.
- iii. 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.
- iv. 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.
- v. 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.
- vi. 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.
- vii. 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.

- viii. 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.
- ix. 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.

Appendix A: Team Résumés





Isaac Juarez

Office Manager Partner

KPMG LLP
420 S. Orange Ave., Suite 1050
Orlando, FL 32801

Cell 407-307-8118
ljuarez@kpmg.com

Function and specialization

- Internal Audit
- Corporate Governance
- Internal Controls
- Enterprise Risk Management
- COSO2013
- Anti-Bribery
- Sarbanes-Oxley

Professional associations

- Institute of Internal Auditors
- AICPA
- ALPFA

Languages

- Fluent in English
- Fluent in Spanish
- Basic Portuguese

Education, licenses, and certifications

- BA, Accounting and Finance
- Certified Public Accountant (FL and GA)
- Chartered Global Management Accountant
- Certified Internal Auditor

Lead Engagement Partner

Background

Isaac is the Office Managing Partner of KPMG Orlando, leading a cross-functional team of over 200 professionals. Isaac is also a Partner in KPMG's Advisory Services practice with more than 20 years of high impact internal audit, internal control, corporate governance, Sarbanes-Oxley compliance, risk management and process improvement engagements. Isaac leads the internal audit and enterprise risk practice for the State of Florida and Puerto Rico. Isaac supports the internal audit and internal controls Latin America ("One Americas") coordination. His responsibilities include training, client service coordination and quality review and ensuring consistency of services.

Professional and industry experience

Isaac has extensive experience with internal audit helping organizations establish new functions and transforming existing ones into value-added departments by improving risk assessments, internal audit execution and reporting. This included creating policies, procedures, and protocols necessary to comply with the IIA IPPF standards. His experience includes serving global organizations in a variety of industries including:

- Leading the internal audit function for one of the nation's largest providers of hospital-based clinical outsourcing.
- Led the internal audit cosource functions for a variety of clients with operations in LATAM.
- Led the internal control engagements for new public companies. This included corporate governance guidance, internal controls implementation, and SOX compliance programs enhancements.
- Led the internal audit and SOX function for the largest hotel REIT in the nation. The engagement included the review of hotel properties operations and compliance with recognized hotel brands such as Hilton, Marriott, and Hyatt.
- Led the implementation of the internal controls associated with the Anti-Bribery program for a fortune 10 company in Latin America (Brazil, Argentina, and Chile).



Kirsten McKenna

Manager

KPMG LLP
450 E Las Olas Blvd #1200
Fort Lauderdale, FL 33301

Cell 973-534-0569
kirstenmckenna@kpmg.com

Function and specialization

Kirsten is a Manager in KPMG's Fort Lauderdale office. She specializes in regulatory compliance and has experience with internal audits for financial services corporations and state and local governments.

Representative clients

- Multiple Top 5 and Top 10 Banks
- Florida Division of Emergency Management
- Florida Department of Transportation
- Florida Department of Economic Opportunity
- Illinois Department of Financial and Professional Regulation
- Illinois Department of Agriculture
- Local governments across Florida (Lakeland, City of Orlando, etc.)

Professional associations

- American Institute of Certified Public Accountants (AICPA)
- Licensed CPA

Education, licenses & certifications

- Master of Finance, Florida State University
- Bachelor of Science, Economics & Finance, Florida State University

Manager

Background

Kirsten is a Manager based out of the Fort Lauderdale, FL office in KPMG's State & Local Government Consulting practice. She graduated from Florida State University with a Master's of Science in Finance and has undergraduate degrees in Economics and Finance. She is focused on supporting clients in Florida, specifically with regulatory compliance, grants management, and internal audit. Kirsten assists management teams of state and local governments in navigating complex regulatory environments to achieve efficiency and compliance with federal, state, and other regulations. Kirsten also focuses on project and program management, process re-engineering, and data analytics.

Professional and industry experience

Internal Audit & Compliance

- Assisted with business as usual audits as part of the yearly audit plan to assess internal controls and regulatory compliance.
- Conducted internal audits for risk management and internal controls across multiple entities including Top 5 and Top 10 banks.
- Maintained logs of test results with regulatory exceptions, reported on their validation status, and tracked through remediation.
- Transformed a Top 5 bank's QA program to assist in compliance with regulations. This transformation included the creation of issue management, communication, and reporting templates, population of the templates, and assistance through the transition period.
- Assisted the third line of defense for a Top 10 bank review over 20 years of data to identify consumer impacts for select products for which customers may not have received related benefits as disclosed in the marketing materials and account terms and conditions and to remediate accordingly.
- Supported the Florida Department of Economic Opportunity (DEO) in separating funding sources other than the Workforce Innovation and Opportunity Act (WIOA) from other populations and to calculate disallowed costs based upon DEO's most recent CAP response to USDOL ETA.
- Developed testing programs as part of the yearly audit plan for a Top 10 bank to determine compliance with Flood Disaster Protection Act (FDPA) for Map Ins, Map Outs, Service Release, Renewals, Cancellations, Adequacy, and Initiations.
- Reviewed bankruptcy procedures for compliance with regulatory guidance and tested loan files flagged for bankruptcy to determine if the appropriate procedures were followed for a Top 5 bank.
- Performed look back reviews on hundreds of loan files to determine compliance with Flood regulations and customer restitution amounts for a Top 10 bank. Had to determine if homes were adequately covered under the act and if lender placed flood insurance was

accurately applied. This look back applied to HELOC, condo, and manufactured housing files.

Comprehensive Grants Management & Project Management

- Team Lead in supporting DEO administer the Low Income Household Water Assistance Program, including identifying target demographics and working with LIHWAP providers to create and distribute outreach materials to increase program participation.
- Team Lead for projects for the FEMA Public Assistance (PA) program in the State of Florida for Hurricanes Irma, Michael, Hermine, and Matthew. Tasks included extensive project progress tracking, project worksheet approval, evaluation of subrecipient performance, processing requests for reimbursement, compliance reviews of subrecipients, and formal project closeout. Also led contracts management for the FEMA PA projects, including invoicing in accordance with 2 CFR 200.
- Lead manager for a project to assist with providing technical assistance to handle applicant inquiries, performing proactive outreach to increase program participation, assisting eligible First Responders in their participation of the program, and investigating check issues such as fraud, lost checks, and returned checks.
- Performed outreach, marketing, and education efforts across the State of Florida to increase access to health opportunities for underserved and disadvantaged communities.
- Team Lead for contracts management for comprehensive grants management for the Florida Department of Transportation (FDOT). KPMG conducted project formulation, validation, and contracts and procurement review prior to submission to FEMA for Hurricane Michael debris operations totaling over \$650M.
- Team lead for project management services in accordance with Project Management Body of Knowledge (PMBOK) for the DEO HUD CDBG-DR Hurricane Michael program. The program includes 6 program areas covering \$685M in funding.
- Evaluated the Virginia Department of Emergency Management's emergency procurement framework to verify compliance with legal and regulatory requirements and provided recommendations on best practices to prevent fraud, waste, and abuse to help achieve a faster, safer, and more effective response to future disasters. Evaluation included a benchmarking of COVID-19 response against similarly situated states and provided recommendations on improvements for processes, practices, and controls.
- Supported DEO in conducting evaluations of RESEA interventions and service delivery strategies to improve employment outcomes and earnings of individuals that receive unemployment compensation and to reduce the average duration of receipt of UC benefits. Deliverables included an Evaluability Assessment, Evaluation Design Report, Impact Study, and Outcome Evaluation Study over a 4-year study period.



Aubri Smith

Senior Associate

KPMG LLP
100 North Tampa Street
Suite 1700
Tampa, FL 33602

Tel 850-385-5414
Cell 810-347-5001
Aubrismith1@kpmg.com

Function and specialization

Aubri is a member of the Forensic network focusing on the State, and Local Government sector

Representative clients

- State of Florida, Division of Emergency Management
- State of Florida, Agency for Health Care Administration
- City of Orlando
- State of Florida, Department of Economic Opportunity

Languages

- English

Education, licenses and certifications

- Bachelor of Science, Finance and Marketing, Florida State University
- Certified Fraud Examiner

Senior Associate

Professional and industry experience

Comprehensive Grants Management for Disaster Recovery

Team lead in comprehensive grants management for the State of Florida Division of Emergency Management. Primary objectives included extensive project progress tracking for project management, reviewing project worksheet reviews, overseeing and facilitating administrative processes for applicants seeking reimbursement, and leading applicant communications on status reporting of their reimbursement. KPMG conducts 100% validation of costs reported in project worksheets submitted for cost reimbursement under FEMA's Public Assistance grant program. KPMG has been tasked with reviewing over 3,300 submissions from municipalities seeking reimbursement in excess of \$1.3 billion. Aubri also serves as a member of the project management team for Hurricanes Irma, Michael, Hermine and Matthew, which includes extensive project tracking, monitoring and reporting, and creating process improvements to improve the efficiency and expediting of reviews.

Invoice Assessments and Reconciliations

Team lead in invoice assessment for the State of Florida Division of Emergency Management to assist with a reconciliation of vendor payments and reimbursements related to COVID-19. This assessment included identifying improper payments through an in-depth analysis of accounting and invoice records and data analysis, identifying over and under payments, and a review of vendors considered high risk.

Internal Payroll Audit

Team lead in internal audit for the City of Orlando Payroll Processes specific to Police and Fire departments. Primary objectives include lead role in reviewing and developing procedures related to data and policy review, assessing the adequacy of internal controls over payroll related processes, and assessing compliance with document requirements. KPMG performed substantive testing of control procedures to assess the reasonableness of payroll procedures specific to Police and Fire departments.

Medicaid Electronic Health Record (eHR) Incentive Program Outreach

Team lead in Medicaid eHR Incentive Program Outreach efforts at an agency of the State of Florida to educate eligible professionals on requirements for adopting, implementing, and upgrading certified technology as well as demonstrating meaningful use. Tasks included developing and presenting an implementation strategy, attending and presenting at outreach events, conducting information sessions, briefing agency staff on the program changes and requirements, and developing outreach materials and tools to assist providers with understanding program requirements.



Sean Zolghadr

Senior Associate

Function and specialization

Financial Statement Audits for Federal, State, and Local Government Clients

Representative clients

- Florida Division of Emergency Management

Languages

- English
- Farsi

Education, licenses & certifications

- Bachelor of Science, Accounting, Clemson University
- Certified Public Accountant
- Certified Information Systems Auditor (Candidate)

Senior Associate

Background

Sean is a senior associate with over seven years of experience in federal audit, consulting, and commercial services. Sean has served on audit engagements for large federal government agencies and publicly traded entities. Sean also has experience in serving state and local governmental entities in project management and consultation. Sean primarily focuses on regulatory compliance with experience assisting state agencies with program implementation, grants management, and compliance around federally funded programs.

Professional and industry experience

Grants Management for Disaster Recovery

- Team lead in grants management for the State of Florida Division of Emergency Management for Hurricane Irma Region 7. Primary objectives included extensive project progress tracking for project management, quality control reviews, overseeing and facilitating administrative processes for applicants seeking reimbursement, and conducting inspection meetings with applicants.

Federal Financial Statement Audits

- Led audit findings and status meetings with agency and department heads through the issuance of the financial report.
- Constructed new risk identification, risk assessment, and audit response working papers relevant to the USDA budget management and financial reporting processes.
- Identified and drafted Notices of Finding and Recommendation (NFRs) after testing the design and implementation and operating effectiveness of the agency's controls.
- Supervised and reviewed the work of fifteen team members while consistently meeting the Office of Inspector General's (OIG) deadlines and engagement goals.
- Designed and modified testing procedures in response to updated risk assessments and evaluations.
- Tested design, implementation, and operating effectiveness of controls, assisted in the generation of testing procedures based on understanding of walkthroughs, and tested beginning balance samples for newly added funds.

Publicly Traded Financial Statement Audits

- Consistently met tight reporting deadlines as lead audit liaison for publicly-traded clients with strict reporting requirements in conformity with accounting principles generally accepted in the United States of America.

- Designed multiple substantive analytical procedures and tests of controls to gain reasonable assurance over financial statement areas with high risks of material misstatement.
- Completed compliance audits for government and not-for-profit organizations that operate on global platforms.
- Directed employee benefit plan audits in compliance with the Employee Retirement Income Security Act (ERISA).
- Drafted financial statements and footnotes for first-year clients while advising management on appropriate presentation of financial statement areas and disclosures.



Bart Cantor

Manager

KPMG LLP
78 South West 7th Street Suite 1200
Miami, FL. 33130

Tel 305-358-2300
bcantor@kpmg.com

Function and specialization

Bart is a Manager at KPMG's Tallahassee office. He specializes in providing assurance and advisory services to multinational corporations.

Representative clients

- Banco Popular Dominicano
- Barrick Gold Corporation
- Florida Agency for Health Care Administration
- Florida Division of Emergency Management
- Lantica Media
- National Olympic Committee
- The Global Fund

Professional associations

- Member, American Institute of Certified Public Accountants
- Member, Florida Institute of Certified Public Accountants

Education, licenses & certifications

- BS degree, accounting, minor in Spanish language, Florida Gulf Coast University
- MS degree, cybersecurity, information assurance concentration, University of South Florida
- Licensed CPA—Florida

Manager

Background

Bart is a Manager at KPMG's Miami office in the operations, risk and compliance line of service for state and local governments. Since joining KPMG, he has worked with the Florida Division of Emergency Management and the Florida agency of health care administration, (AHCA). Prior to KPMG, Bart worked for Lennar Corporation and PwC. At Lennar, he worked in the internal audit department at the corporate office. At PwC, Bart provided assurance and advisory services to multinational corporations doing business throughout the Caribbean.

Professional and industry experience

Agency for Health Care Administration (AHCA)

- AHCA engaged KPMG to conduct compliance reviews of providers who received incentive payments for implementing electronic health records (eHR) systems. Primary project objectives include providing monthly compliance reviews services to assess AHCA's existing pre-payment verification processes, developing a compliance assessment strategy for post-payment reviews of incentive payments, and performing compliance reviews for the Medicaid PI EHR incentive program

Florida Division of Emergency Management

- Bart has been engaged with the division for over a year working closely with project leadership to help Florida's largest public assistance applicants recover from recent natural disasters. Additionally, he serves as the main point of contact for numerous applicants seeking guidance to maintain compliance with state as federal requirements as it relates to their public assistance funds. Engagement contributions and accomplishments include executing internal and external project reporting, resource management, identifying, leading, and improving work stream efficiencies/metrics, and researching applicant issues on the engagements. KPMG's engagement scope encompasses over 3,000 public assistance projects expanding across 14 Florida counties, including the South Florida metro area

Lennar Corporation - Miami, Florida | Experienced Auditor

- Performed risk assessments for routine or customized audits for external auditors or audit committee. Tested compliance with internal accounting policies, U.S. GAAP, and SOX IT controls for established and newly acquired entities
- Conducted nationwide field visits to test financial, operational, and information security controls related to construction, inventory management, financial services, title, and brokerage
- Assisted Lennar division controllers and process owners interpreting and implementing operational, financial, and IT controls, including remediation



Jonas Pascal

Senior Associate

KPMG LLP
78 SW 7th Street
Miami, FL 33130

Tel 305-528-2300
Cell 404-683-6050
jonaspascal@kpmg.com

Representative clients

- Florida Department of Emergency Management
- Florida Department of Economic Opportunity
- South Carolina Department of Administration
- Arizona Department of Emergency Management
- Broward County Emergency Management Division

Languages

- English
- Haitian Kreyol

Education, licenses & certifications

- MA degree, Disaster Management, Florida International University
- BA degree, Public Administration, Florida International University
- IS-00230- Fundamentals of Emergency Management
- IS-01000- Public Assistance and Eligibility
- IS-00100- Introduction to Incident Command System
- IS-00632.a- Introduction to Debris Operations
- IS-235.b- Emergency Planning
- IS-242.a- Effective Communication
- IS-00634 Introduction to FEMA's Public Assistance Program

Senior Associate

Background

I'm a senior associate in the KPMG Forensics practice with more than four years of emergency management experience. I've worked with state and local clients helping plan for and recover when disasters strike. I supported the State of South Carolina's CARES Act effort providing program oversight, specialized technical assistance, and grant management services. I have in-depth knowledge of FEMA's Public Assistance Program where I prepared and processed grant payments, monitored grant activities, and coordinated with stakeholders to help ensure records were met. At the local level, I supported Broward County Emergency Management Division building and strengthening public-private partnerships and community planning. Most recently, I supported Florida's Department of Economic Opportunity's First Responders Payment Program effort. As an emergency management professional, I understand how to coordinate and manage different organizations, agencies, and levels of government before, during, and after a disaster to devise targeted communicated plans for stakeholders.

Professional and industry experience

I have experience preparing plans that outlined operating procedures to be used in response to disasters or emergencies, such as hurricanes, nuclear accidents, and manmade incidents, and the recovery from these events.

I also have experience developing and maintaining liaisons with municipalities, county departments, and similar entities to facilitate plan development, response effort coordination, and conduct exercises.

Disaster Recovery

- Managed Project Worksheets (PWs) to determine project eligibility, scope of work and estimating costs to repair or replace structures to pre-disaster design.
- Provided program oversight and specialized technical assistance to clients on recovery planning and community development related policies, principles, and procedures.
- Served as project manager to secure \$500M of CARES Act reimbursement to 75 subrecipients in response to COVID-19.

Technical skills

Microsoft Office Suite, Google Drive, Project Management

Publications and speaking engagements

- IAEM Access & Inclusion Caucus Webinar: "Emergency Managers' Guide to Best Practices for Disabilities, Access and Functional Needs Inclusion" (Mar. 18. 2021)



Winston Maxwell

Senior Associate

KPMG LLP
Suite 7500
227 N. Bronough St
Tallahassee, FL, 32301

Tel 850-671-7102
Cell 850-524-0727
winstonmaxwell@kpmg.com

Function and specialization

Advisory and Audit for Federal, State, and Local Government Clients

Representative clients

- Florida Department of Transportation
- Florida Division of Emergency Management
- Agency for Health Care Administration
- Enterprise Florida, Inc.
- New York State Department of Health

Professional associations

- Association of Governmental Accountants (Tallahassee Chapter)

Languages

- English

Education, licenses & certifications

- Florida State University, Bachelor of Science, Accounting

Senior Associate

Background

Winston Maxwell is a Senior Associate in KPMG's Risk Advisory practice. Winston joins the Firm with over seven years of experience in governmental and regulatory compliance work. Winston participates on teams of state and local governments reviewing and ensuring compliance with federal regulations.

Professional and industry experience

FEMA PA Grants Management Support

Project management associate for the Florida Department of Transportation. KPMG performs grants management support for pre-validation packets related to Hurricanes Irma and Michael and the corresponding impacted counties sent to Florida Division of Emergency Management for approval. KPMG assists the Florida Department of Transportation with compilation of data, review of contracts and procurement, and data validation. Project management handles staffing related to various teams, invoicing the client, and a variety of other project related items.

- Hurricane Irma, December 2019 through January 2020
- Hurricane Michael, December 2019 through April 2020

New York State Performance Audit –Disproportionate Share Hospitals

Performed Disproportionate Share Hospital (DSH) performance audits. Assessed the compliance of various Article 28 and 31 hospitals and institutes of mental disease with requirements of the Medicaid DSH program.

Comprehensive Grants Management for Disaster Recovery

Associate in comprehensive grants management for the Florida Division of Emergency Management. KPMG has performed 100% validation of costs reported in project worksheets submitted for cost reimbursement under FEMA's Public Assistance grant program. For this project, KPMG developed tools to document project worksheet reviews, incorporated business intelligence tool dashboards for reporting project status, and deployed over 100 professionals to perform the reviews.

- Hurricane Irma, February 2019 through July 2019
- Hurricane Michael, June 2019 through September 2019

Fiscal Monitoring – DEO

Team member in fiscal monitoring of Local Workforce Development Boards (LWDBs) – subrecipients of the State of Florida. Developed testing tools, contributed to the monitoring plan, and revised the internal control questionnaire based on 2013 COSO framework. Maintained workpapers and executed statewide financial monitoring of the LWDBs in accordance with 2 CFR 200, Uniform Grant Guidance. Findings and

recommendations for improvement in fiscal compliance were provided to each LWDB and the pass-through agency.

Fiscal Monitoring – DCF

Team member in fiscal monitoring of Community Based Care (CBCs) and Managing Entities (MEs) – subrecipients of the State of Florida. Reviewed CBC/ME cost allocation plans, monthly expenditure reports, general ledgers, CPA audits, performed on-site fiscal monitoring of subcontracted expenditures and subcontract monitoring reports, and performed quarterly desk monitoring reviews which included reconciliations of reported expenditures to general ledger files and sampling certain expenditures for compliance with 2 CFR 200 Uniform Grant Guidance.

Federal Compliance and Audit Management – DOH

Team member of the Federal Compliance and Audit Management (FCAM) unit. Performed Federal Audit Closeout, which included providing audit documentation to Federal cognizant agencies to reduce questioned costs related to Federal Site Visits. Performed Federal Grants Closeout, Grant Reconciliation, and Grants Data Validation for purposes of an internally housed data base.



Jordan Mrha

Senior Associate

KPMG LLP
227 N. Bronough St.
Suite 7500
Tallahassee, FL

Tel 850-555-3133
Cell 954-224-4243
jmrha@kpmg.com

Function and specialization

Advisory for Federal, State, and Local Government Clients

Representative clients

- Florida Division of Emergency Management
- Florida Agency for Health Care Administration
- Florida Department of Transportation
- Florida Department of Economic Opportunity
- Illinois Department of Agriculture
- South Carolina Department of Health and Human Services

Languages

- English

Education, licenses & certifications

- Florida State University, Master of Science, Finance
- Florida State University, Bachelor of Science, Finance

Senior Associate

Background

Jordan Mrha is a Senior Associate in KPMG's Risk Consulting practice. He was hired July 2019. Jordan participates on teams of state and local governments reviewing and ensuring compliance with federal regulations.

Professional and industry experience

Risk Assessment/Post-Payment Audits for Medicaid Promoting Interoperability (PI) Electronic Health Records (EHR) Incentive Program

Assisted in successfully delivering performance audit services to help the Florida Agency for Healthcare Administration and the South Carolina Department of Health and Human Services in meeting CMS requirements, including PI EHR Incentive Program audits. Helped identify gaps in the pre-payment verification and post-payment program and suggest recommendations to close gaps and improve processes. Performed risk assessments and post-payment audits for eligible professionals who received incentive payments for adopting, implementing, or upgrading, and/or demonstrating meaningful use of CEHRT.

Comprehensive Grants Management for Disaster Recovery

Supported the Florida Department of Transportation as a team member providing grants management services for public assistance grant programs. Documented invoice related inconsistencies and reported on contract costs that appeared to be ineligible and/or unsupported for reimbursement under FEMA's public assistance program. Assisted with the preparation of project worksheets as well as supporting efforts to validate line item level costs in accordance with applicable rules and regulations.

Assisted in performing 100% validation of costs reported in project worksheets submitted for cost reimbursement under FEMA's Public Assistance grant program for the Florida Division of Emergency Management. For this project, KPMG developed tools to document project worksheet reviews, incorporated business intelligence tool dashboards for reporting project status, and deployed over 100 professionals to perform the reviews.



Mark Batayola

Senior Associate

KPMG LLP
501 Riverside St.
Jacksonville, FL 32202

Tel 904-301-3480
Cell 904-305-3527
mbatayola@kpmg.com

Function and specialization

Mark specializes in audit and risk advisory services for major commercial and government organizations.

Representative clients

- USMC LOGCOM
- Florida Department of Emergency Management
- Hitachi America Ltd (JSOX)
- Sprint (IA-SOX)
- County of Nassau, NY, Housing Assistance Program

Professional associations

- Member, AICPA
- Member, IIA

Languages

- English

Education, licenses & certifications

- BS – Accounting, University of North Florida
- Licensed CPA, Florida
- Active Security Clearance, U.S. Army, U.S. Army Reserve, and the Florida Army National Guard

Senior Associate

Background

Mark Senior Associate based in Jacksonville, FL within KPMG's Internal Audit and Risk Advisory practice. He has three years of experience with the firm and more than seven years total providing financial statement audit, compliance, audit of internal controls and process improvement advisory.

Professional and industry experience

Audit & Internal audit

Mark has provided professional audit services to several large multinational groups in accordance with PCAOB requirements, U.S. GAAP. His audit experience ranges from SEC filings, employee benefit plan audits, comfort letters, Sarbanes Oxley 404 (SOX) and Service Organization Control (SOC1) audits. Industries served include manufacturing, technology, and public utilities. Mark also has understanding of health plan compliance with the Affordable Care Act (ACA) and Centers for Medicare and Medicaid Services (CMS).

Mark has staffed and managed several audits for clients in a variety of industries. Core strengths and accomplishments include:

- Audit lead for several compliance and business process audits ensuring successful audit readiness and remediation of identified weaknesses.
- Served as audit staff in various commercial organizations both private and public contributing to timely and successful delivery of internal control evaluation and audit opinion.
- Experienced in coordinating with more than 100 business partners and managers in Florida's largest health insurance plan to understand process and gather supporting evidence to support results.
- Experienced in evaluating design and effectiveness of SOX 404 and JSOX controls for several large organizations.
- Innovated and developed an automated process to decrease the time it took a team of 15 to record inventory, detect errors, reduce error rate, and deliver ahead of deadline.

Grants management & project management

- Team member for the FEMA Public Assistance (PA) program in the State of Florida for Hurricane Michael Bay County, Hurricane Irma Region 7, and Hurricanes Hermine and Matthew for Regions 5 and 7. Provided project management support and invoicing in accordance with 2 CFR 200. Tasks include timely invoice creation and submission, project progress tracking, time keeping compliance and time and billing reconciliation.

Appendix B. DEI





Diversity, Equity and Inclusion

2021 U.S. DEI Transparency Report

December 2021



Growing KPMG through change



Diversity, equity and inclusion (DEI) are foundational to KPMG's purpose, Values and strategy. To achieve our growth and trust ambitions, we must unlock the power of our people — developing the best and most diverse talent, providing access to meaningful opportunities and creating an environment in which everyone can thrive and grow personally and professionally. Accelerate 2025 — our commitment to attract, retain and advance underrepresented talent — is at the heart of that effort. The value of diversity is undeniable: It encourages each of us to consider new perspectives, enhances our experiences and inspires more creativity to benefit our stakeholders. Earlier this year, an employee asked me, “Do we really have to wait until 2025 for progress?” The answer is absolutely not.

Following our first [U.S Transparency Report in 2020](#), I am pleased to share this update on the important progress we've made and the change we continue to drive. This report, reflective of a foundational fiscal year 2021, is our mirror — we can review and reflect on where we've made strides and the areas that require greater attention. It is a journey, and we are taking steps in the right direction to achieve more diversity and inclusion in our firm every day, week, month, and year into the future.

Our leadership team — starting with me — is accountable for achieving meaningful short- and long-term progress against the commitments we established in 2020. Since we launched Accelerate 2025, we have been

laser-focused on achieving the following aspirations:

- | 50% partner and managing director representation from underrepresented groups, including doubling our Black representation
- | 50% increase in our Black and Hispanic/Latinx workforce
- | Significant increase in representation from underrepresented groups in client and firmwide leadership roles

Consistent with the multiple initiatives discussed in this report, the number of partners and managing directors from underrepresented groups is increasing, along with our Black and Hispanic/Latinx workforce overall.

Promotions

Colleagues from underrepresented groups made up 64.1% of FY21's promotion class.

Increased underrepresented talent

Partners

1.5% increase in 2021 to 36.1%

Managing directors

0.4% increase in 2021 to 48.3%

Black workforce

0.1% increase in 2021 to 6%

Hispanic/Latinx workforce

0.4% increase in 2021 to 8%

Asian workforce

0.4% increase in 2021 to 19%

Two or more races workforce

0.2% increase in 2021 to 2%

Female workforce

0.3% increase in 2021 to 46%



Despite these positive steps, we, like many organizations, must also recognize the talent we regrettably lost this year during an incredibly active labor market and we will take an honest and unbiased look at any environmental factors that may have influenced these transitions. Our leaders consistently review exit data and people surveys to identify where there is room for improvement across our firm. As organizations re-examine their workforce strategies in light of the unprecedented societal, political and economic challenges of the last few years, we want to be the most innovative and inclusive home for talent in the industry. We must continually attract, develop and retain underrepresented professionals and support their career pathways to leadership as part of our overall strategy to GROW people at KPMG.

Ultimately, DEI is the responsibility of all 35,000+ people at KPMG to create an environment for everyone to succeed and grow. Our purposeful approach to DEI is a core component in our quest to grow the right way, with an increased focus on how we go to market and role model the right behavior with our people and our clients. As a proud signatory to the [Stakeholder Capitalism Metrics](#) issued by the World Economic Forum and International Business Council in 2020, we will align our transparency reporting with our ESG Impact Plan, which will be released in spring 2022. The Impact Plan will demonstrate additional progress in ESG (environmental, social and governance), develop a comprehensive picture of our overall business impact and further illuminate our corporate commitments.

Progress on Accelerate 2025 is a major component of our ESG vision as we ensure we are strategically focusing our capabilities around where we can have the largest tangible impact not only for our people and communities but as part of our commitment to advancing progress in society at large.

We continue to approach this effort with intentionality and inclusivity, taking actions and holding ourselves accountable to change the firm for the future. We have seen a marked increase in the level of discourse amongst senior leaders throughout the firm around the importance of diversity in business imperatives such as succession planning, talent attraction, Lead Partner assignments and other critical roles. I'm proud of the work that we have done to make this firm more diverse, equitable and inclusive, and we will build on the groundwork laid this year with Accelerate 2025 to foster long-term success for our people and meaningful change for our society.

Paul Knopp

U.S. Chair & CEO

he / him / his



Growing through our commitment to DEI



November marked my one-year anniversary at KPMG as chief diversity, equity and inclusion officer. Like many who joined during the pandemic, my onboarding was virtual, which gave me valuable insights and the opportunity to connect with people through a shared experience. In 2021, as we worked toward our Accelerate 2025 aspirations, we established channels to ensure we were continually listening to our people to help us determine what we could do to better support them. This year, we focused on strategy enablement, business integration, enterprise-wide improvement and data transparency. I am grateful for what we learned and proud of what we were able to accomplish in our first year.

The pandemic reshaped employee expectations and preferences, and it is important that we see both the opportunity and risks from a DEI perspective as we invest in new ways of working. At KPMG, we believe that a hybrid workforce — a blend of fully remote, hybrid and on-site teams — has the potential to sustain deeper connections among current and potential employees and leaders, creating new and lasting relationships that will deliver a competitive edge. Our hybrid model “Flex with Purpose” centers on flexibility and purposeful collaboration to help deliver great work and empower our people as they move between offices, clients and remote locations.

While this progress report is about what we’ve done internally and in our communities, we’re also making major strides in how we do business. We have been assessing our own data in the context of DEI, strengthening our diverse and small business pipeline by taking a hard look at our suppliers and our broader spends, and considering who we do business with across the firm.

Recently, we launched the first report in a three-part series on the long-term effects of the pandemic on where and how we work together. [*Hybrid work’s success hinges on diversity, equity and inclusion*](#) reminds us that not everyone can return to offices and travel with equal flexibility and excitement and encourages employers to consider how women, people of color and LGBTQ+ individuals face socioeconomic realities that often differ significantly from those of their colleagues. The second report, featuring chief diversity officers’ perspectives on DEI and hybrid work, will be out in January 2022.

By fulfilling our DEI commitments at KPMG, we are focused on the impact to our people and the profession and our contribution to a better society.

Elena Richards

Chief Diversity, Equity
& Inclusion Officer

she / her / hers



The Accelerate 2025 framework

Getting here

- | Attracting more individuals from underrepresented groups to the profession
- | Making KPMG the clear employer of choice
- | Onboarding talent with intentionality to prepare them to succeed here

Succeeding here

- | Creating consistency of experience for all
- | Engaging everyone in our firm to foster an environment of diversity, equity and inclusion
- | Providing access to development and advancement opportunities

Leading here

- | Creating clear paths to managing director and partner
- | Cultivating talent to rise to senior leadership positions within the firm, profession and marketplace
- | Serving our communities through stewardship and board service



Getting here

FY21 highlights

Increased number of hires from HBCUs by **over 40%**

Hired from **over 40% more** HBCUs

Created Rise Masters Series mentorship program

Relaunched Frank Ross Development Program for community colleges

Developed Embark intern cross-functional mentorship program

Hired **more than 1,000 Black/Hispanic** experienced hires

Succeeding here

FY21 highlights

Launched **enhanced self-ID platform**

Offered **more choice** and **well-being support** in benefits

Expanded firmwide holidays to recognize Martin Luther King Jr. Day and Juneteenth

Increased support for our professionals with apparent and non-apparent disabilities and caregivers of those with disabilities

Launched **DEI learning path** in Ethics & Integrity training

Incorporated commitments toward DEI as component of performance development

Leading here

FY21 highlights

Individuals from underrepresented groups represented **64.1% of promotions**

Engaged 6,500 people in Business Resource Group Leadership Development Series

Signed pledges with organizations holding the business community accountable for improved workforce diversity

Collaborated with KPMG Foundation and Community Impact to create a designated equity fund for sustainable change

Donated net proceeds of the KPMG Women's PGA Championship and KPMG Women's Leadership Summit to the KPMG Future Leaders program



Who we are

Total partners and employees

Representing five generations

Fiscal year ending September 30

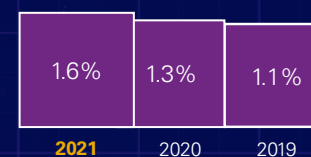
2021	35,588
2020	33,391
2019	34,655

Female



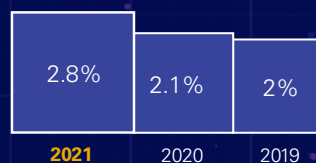
LGBTQ+

Self-reported¹



People with disabilities

Self-reported¹



Military service

Self-reported¹



2021

19

6

8

2

65

2020

18

6

7

2

66

2019

18

6

7

2

66



Numbers shown are percentages.

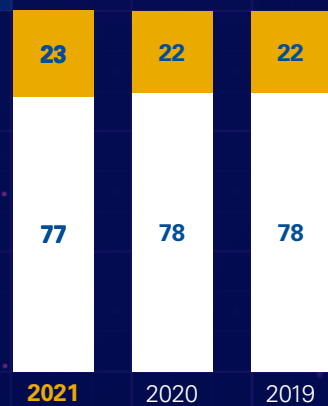
Unless otherwise noted on the chart, American Indian/Alaska Native and Native Hawaiian/other Pacific Islander make up <1%.

Throughout this report, charts exclude percentages less than 1%, and percentages do not always add to 100% due to rounding.

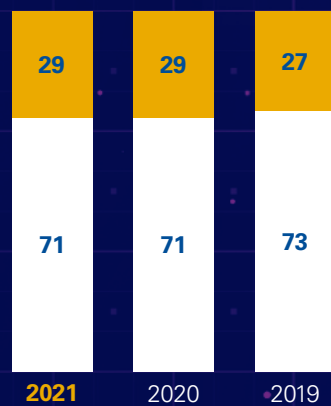
1. Self-identification in these diverse groups is voluntary.



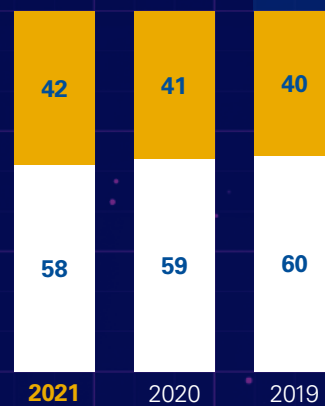
Partners



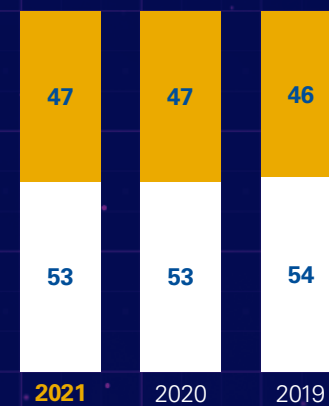
Managing directors



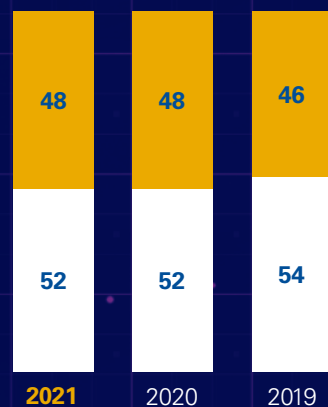
Senior managers/directors



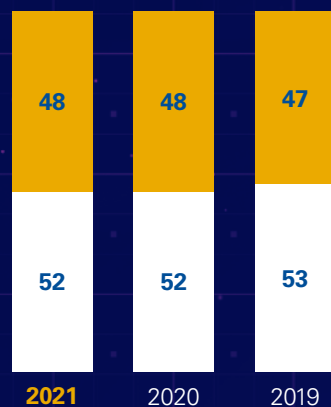
Managers



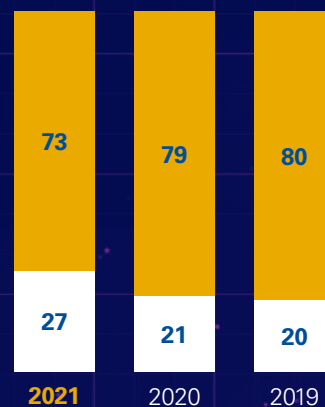
Senior associates



Associates



Administrative professionals



Female Male

Numbers shown are percentages.

Total partners and employees

Representing five generations

Fiscal year ending September 30

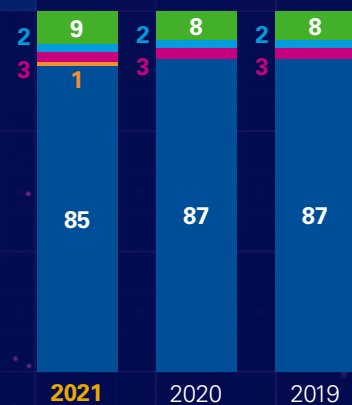
2021 35,588

2020 33,391

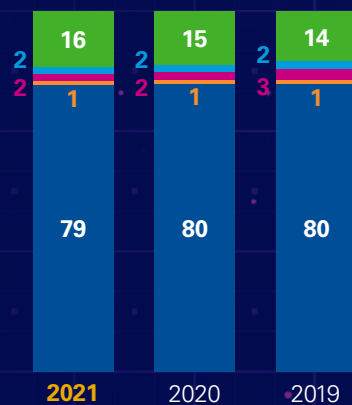
2019 34,655



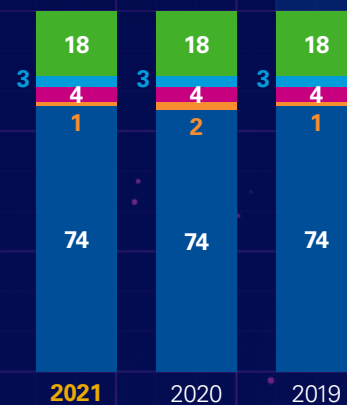
Partners



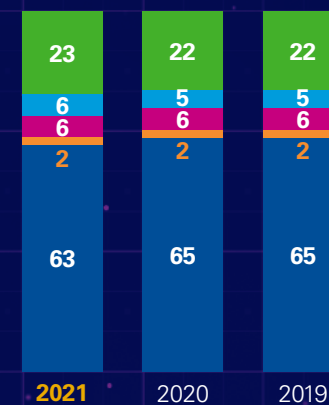
Managing directors



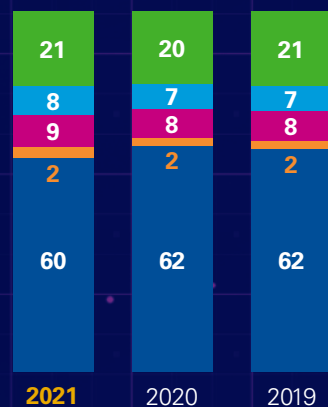
Senior managers/directors



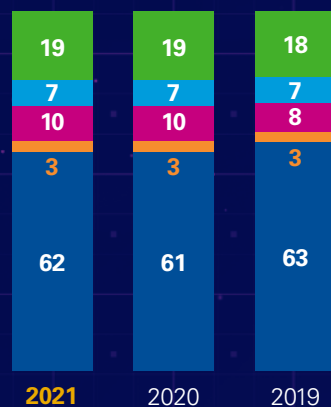
Managers



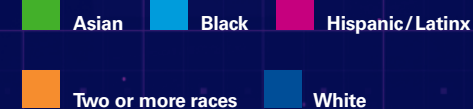
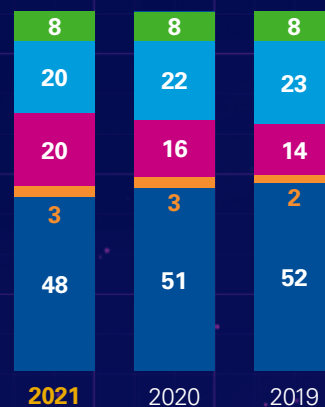
Senior associates



Associates



Administrative professionals



Numbers shown are percentages.

Total partners and employees

Representing five generations

Fiscal year ending September 30

2021	35,588
2020	33,391
2019	34,655

Unless otherwise noted on the chart, American Indian/Alaska Native and Native Hawaiian/other Pacific Islander make up <1%.



FY21-22 strategic priorities



Talent acquisition and onboarding

- | Robust diverse talent pipeline
- | Minimal attrition for new professionals
- | Improved talent technology platforms to enable speed of execution and adoption of best-in-class practices
- | Enhanced military and neurodiverse hiring



Consistency of experience

- | Reinforce our inclusive and equitable Culture
- | Intentional allocation of work and credentialing opportunities to ensure consistent experience
- | Support and flexibility for new ways of working



MD and partner pipeline and succession

- | Clear paths to promotion for our people, including multidimensional preparatory development
- | Increased transparency in succession planning and successor readiness



Engaging everyone

- | Greater inclusiveness and voice for LGBTQ+ individuals, military service members and people with disabilities
- | Decreased attrition at all career stages
- | Continue to develop an educated and empathetic workforce



DEI metrics for performance

- | Management Committee assessed on progress of implementation of firmwide commitments associated with its DEI aspirations with compensation impacts
- | DEI commitments embedded into performance development
- | Partners and employees recognized for DEI

Working together

In the face of a nationwide wave of employee resignations, we need to lean into innovation, collaboration and our five strategic priorities to create sustainable change. We are looking at our data differently, and we are working together toward the same objectives. We're sharing our goals and our progress, what works and what doesn't. As stewards of the firm, it is our responsibility to prepare the firm for the future.



Laura Newinski

Deputy Chair & COO

she / her / hers



Getting here

Our aim is to be a leader in building a diverse, equitable and inclusive workforce that will drive innovation, trust and quality for years to come. Getting here is the first step in that journey, strengthening our recruiting processes, channels and partnerships to ensure we are connecting with talent from a variety of backgrounds and experiences and enhancing access to opportunities along the way. This year, we:



Deepened our partnerships with Historically Black Colleges and Universities (HBCUs) to

increase the diversity of our applicant pool. Hires from HBCUs have increased over 40%. At the end of the 2021 school year, we saw the following changes:

- | 23% increase in candidates
- | 17% increase in acceptances
- | 13% increase in three-year retention
- | 19% increase in five-year retention
- | 81% increase in the number of Black/Hispanic candidates being interviewed



Partnered with our Learning Ambassador, U.S. Olympic gold medalist Laurie Hernandez, to

host an innovative series of [virtual field trips](#) that were shared with students, educators and nonprofit organizations to provide additional learning resources during the pandemic.



Expanded KPMG Master of Accounting with Data and Analytics program to add universities including HBCUs.



Increased our engagement with high schools, including KPMG professionals volunteering over 400 hours to work with more than 140 NAF high school interns.



Expanded KPMG's Rise and Embark programs, growing the number of interns by 15% over the past year and expanding the acceptance rate by a similar percentage (68% to 83%). We have mentored more than 2,500 students across the country since we have run these programs.

Master of Accounting with Data and Analytics (MADA) program

It is critical that we focus on recruiting talented people as we meet our Accelerate 2025 ambitions. This year, we expanded our MADA engagements to include more HBCUs. This effort helps close the gap between academic preparation and accounting career readiness through grants to universities that use our established criteria to award scholarships to underrepresented individuals. We have added Alabama State University's Percy J. Vaughn Jr. College of Business Administration to our MADA engagements this year and look forward to adding several more HBCUs in the near future. We must continue efforts like these to invest in the future of our firm and the profession.



Scott Flynn

Vice Chair, Audit

he / him / his



2021 stories of getting to KPMG

Jack Dudley

Advisory

he / him / his

**Rise Leadership Institute**

"I decided to join KPMG because of my team. I was an Advisory intern this summer and also participated in the pride@kpmg BRG. Every level on my team was excited to get to know me, both professionally and as a person. They only expected that I be ready to learn. In return, they gave me a meaningful, impactful summer before my final year of school. I look forward to returning full time and getting to work with KPMG soon!"

Sharita RaySenior Associate,
IT Advisory

she / her / hers

**Embark Program**

"I had offers from all the Big Four firms, but my experience in the Embark program played a major part in my decision to join KPMG. I saw women and people of color in leadership roles, which gave me the impression this was possible for me. No doubt about it — the Embark program was a catalyst for my career."

Shiwani Chitroda

Audit intern

she / her / hers

**Rise Leadership Institute**

"The Rise program showed me a side to diversity and inclusion that I'd never seen before, especially in a corporate setting. I participated in professional development workshops on decision making, strategic thinking, power mentoring and financial literacy so I could grow on both a professional and personal level. The Rise program, the mentors, the leadership and the numerous BRGs drew me to KPMG."

Working with Howard University

Our partners and professionals have served as adjunct professors and guest lecturers for more than 30 years in the Howard University School of Business. In 2021, we enhanced our relationship with the university by establishing more partnerships in the classroom, leading and co-facilitating classes and providing real-life examples about a wide range of relevant business topics. Over the last eight years, we have recruited nearly 200 full-time hires from Howard University across all functions.

"When I was a student on Howard's campus, I was always impressed with the candor from the KPMG professionals who helped with talent acquisition. I had many questions about Big Four life, and there were always firm professionals available to share their perspectives. That made a positive impact on my development and gave me a road map for the type of professional that I wanted to become. I joined KPMG as an intern, and now, as a partner, I continue to give my time and resources to Howard so that the next generation of scholars can develop their own career journey."

**Erik Causey**Audit Partner and
Howard University alum

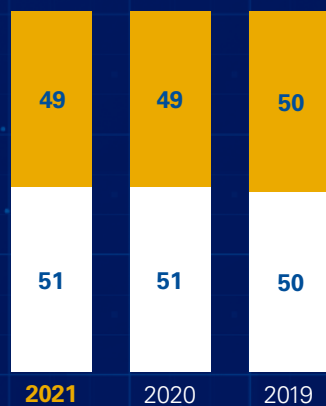
he / him / his



Joining us today

This data is based on calendar year to better align with varying school calendars and graduation dates.

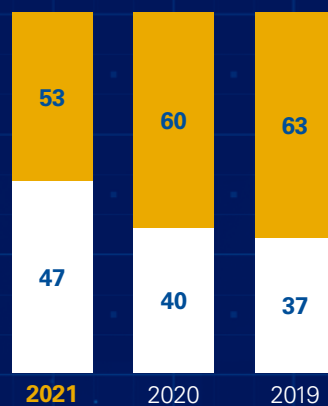
Interns



Interns

2021	3,119
2020	3,400
2019	3,308

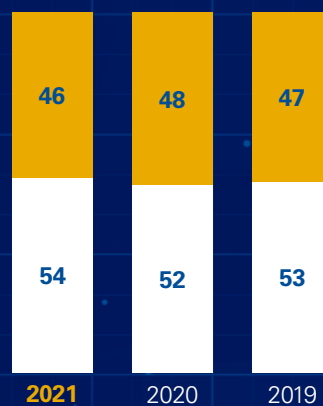
Embark interns



Embark interns

2021	223
2020	194
2019	225

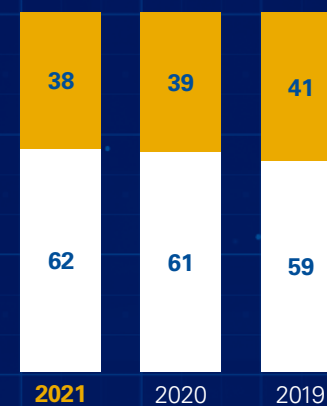
University hires



University hires

2021	3,882
2020	2,713
2019	3,432

Experienced hires



Experienced hires

2021	3,935
2020	1,460
2019	3,549



Female

Male

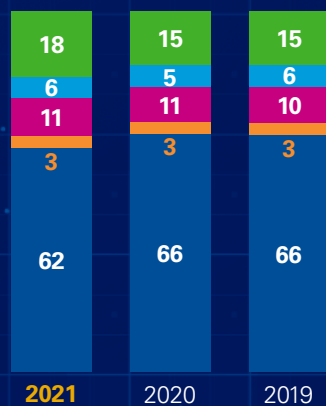
Numbers shown are percentages.



Joining us today

This data is based on calendar year to better align with varying school calendars and graduation dates.

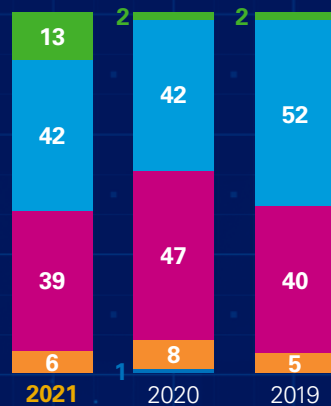
Interns



Interns

2021	3,119
2020	3,400
2019	3,308

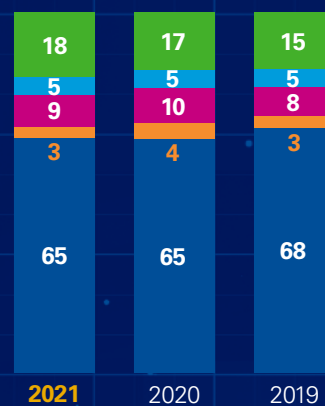
Embark interns



Embark interns

2021	223
2020	194
2019	225

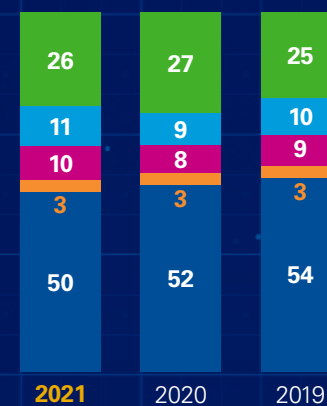
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2021	3,935
2020	1,460
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Numbers shown are percentages.

Unless otherwise noted on the chart, American Indian/Alaska Native and Native Hawaiian/other Pacific Islander make up <1%.



Succeeding here

To succeed here, we need to create consistency of experience for all, engage everyone in the firm to foster an environment of diversity, equity and inclusion and provide access to development and advancement opportunities. This year, we:



Established our path to our 2025 goals, including weaving together our Culture and DEI efforts to build a workplace where everyone can thrive and sharing stories of impact to foster empathy and showcase representation.



Increased support for our professionals with apparent and non-apparent disabilities and caregivers of those with disabilities by developing an accessibility strategy focused on recruitment and retention of those professionals and establishing a Neurodiversity University Council, a network of like-minded schools (including HBCUs and Hispanic-Serving Institutions (HSIs) with existing or aspirational programs that support neurodiverse job seekers.



Encouraged celebration, reflection and community engagement as we expanded firmwide holidays for our people to recognize Martin Luther King Jr. Day and Juneteenth.



Developed trainings and employee engagement through activities such as the Legal, Regulatory and Compliance DEI Council, Growth and Strategy's Lead Partner Academy, Audit's sponsorship of high-performing people of color to prepare them for promotion, and an expanded new-hire training curriculum that includes diversity, equity and inclusion.



Hosted 21 workshops with 400+ participants to help create a meaningful, inclusive work experience at KPMG, whether in person or remote, resulting in our hybrid work model "Flex with Purpose."



Reinforced our commitment to an inclusive and diverse Culture and enhanced our employee benefits program to offer more choice and well-being support.



Enhanced our self-identification process, with an increase in the three areas of self-identification that we measured a year ago:

- | **LGBTQ+ individuals represented 1.6% of employees in FY21 vs. 1.3% in FY20.**
- | **People with disabilities represented 2.8% of employees in FY21 vs. 2.1% in FY20.**
- | **Military service professionals represented 3.6% of employees in FY21 vs. 3.1% in FY20.**



Expanded from 200 local BRG chapters and inclusion councils with 13,500 members at the end of 2020 to 240 local BRG chapters and inclusion councils with 13,863 members at the end of 2021.

Together, For Better

Providing an unparalleled experience for our people is a cornerstone of our Tax strategy and as a leadership team we take a very deliberate approach to weaving diversity, equity and inclusion into all facets of our people strategy. To enable this behavior and mindset, we have transformed our approach to cultivating and growing talent across the practice by not only rewarding what they contribute through their daily work, but also by intentionally measuring how our talent owns DEI progress in their actions. Introducing a holistic and objective approach to measuring the performance of our 10,000 Tax partners and professionals on their DEI commitments is the ultimate path forward to providing an environment where our teams can bring their authentic selves to work and succeed Together, For Better.



Greg Engel

Vice Chair, Tax

he / him / his

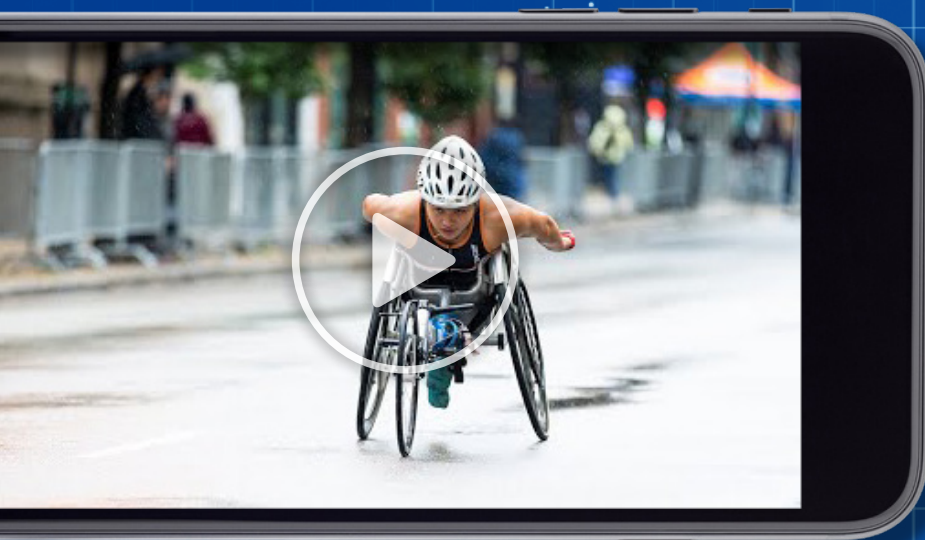


"I'm so appreciative of the flexibility that KPMG provided me so that I could focus both on enhancing my professional career and pursuing my dream."

Yen Hoang

Associate, Tax

she / her / hers



[Watch Hear our Voices: Yen Hoang](#)

[Watch Hear our Voices: Ron Shkedi](#)



"Working for a firm that supports equal benefits coverage means a lot. It means that I'm equal. It increases my sense of belonging to the firm and makes me really, really proud to work here."

Ron Shkedi

Director, Advisory

he / him / his



Leading here

KPMG is committed to developing leaders at all levels and intentionally being more transparent going forward on opportunities for growth, especially in succession management. Our approach is multidimensional — a blend of formal training, social learning and extraordinary developmental experiences. We are especially focused on developing a pipeline of diverse talent to ensure that our senior leadership always reflects the inclusiveness of the firm. This year, we:



Held a Business Resource Group Leadership Development Series with more than 6,500 people to build future-ready, values-driven leaders.



50.2% of managing directors and partners promotions were from underrepresented groups.



64.1% of promotions were individuals from underrepresented groups.

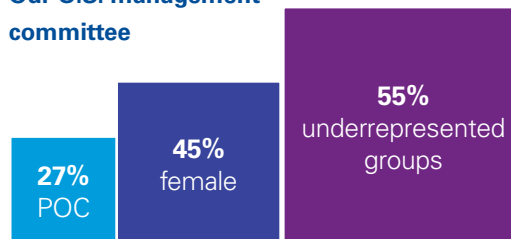


Appointed Roel Campos as an independent director to the KPMG U.S. Board of Directors. Campos is the third distinguished independent director selected for the firm's U.S. board, joining General (ret.) Janet C. Wolfenbarger and Linda Addison.

Our U.S. board of directors



Our U.S. management committee



Professional commitment

We are invested in growing our future leaders through extraordinary developmental experiences. In Advisory alone, we invested more than 8,000 hours of professional time advancing DEI initiatives through programs such as Talking DEI, unconscious bias training and partner and employee experience sessions to further integrate Culture and DEI into our people strategies and programs.



Carl Carande

Vice Chair, Advisory

he / him / his

We are 100% committed to KPMG Women's PGA Championship and KPMG Women's Leadership Summit and are proud that all of the net proceeds fund the KPMG Future Leaders Program, our charitable initiative focused on developing future generations of women leaders through college scholarships, mentoring and leadership development.



Tandra Jackson

Vice Chair, Growth & Strategy

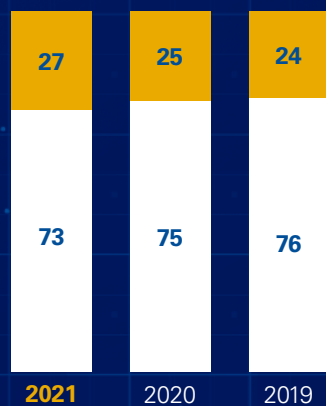
she / her / hers



Advancement

This data represents promotions during fiscal year 2021.

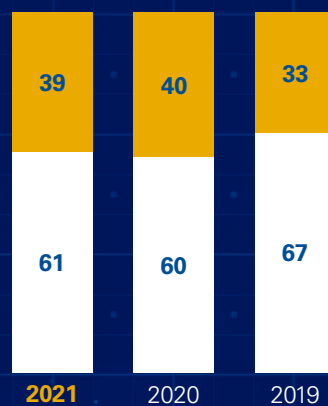
Promotion from
managing director



Promotion from
managing director

FY2021	110
FY2020	113
FY2019	110

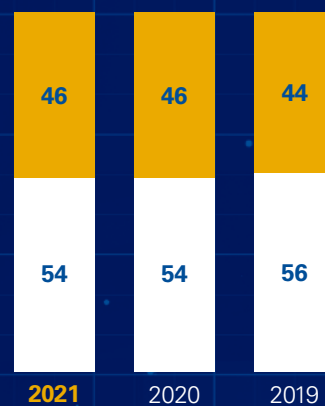
Promotion from senior
manager or director



Promotion from senior
manager or director

FY2021	340
FY2020	387
FY2019	361

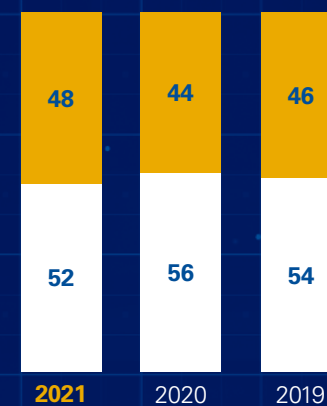
Promotion from
manager



Promotion from
manager

FY2021	920
FY2020	1,089
FY2019	989

Promotion from
senior associate



Promotion from
senior associate

FY2021	1,313
FY2020	1,518
FY2019	1,450

 Female  Male

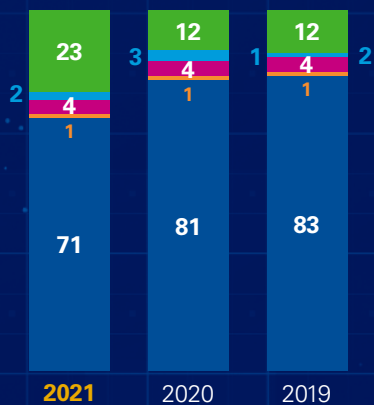
Numbers shown are percentages.



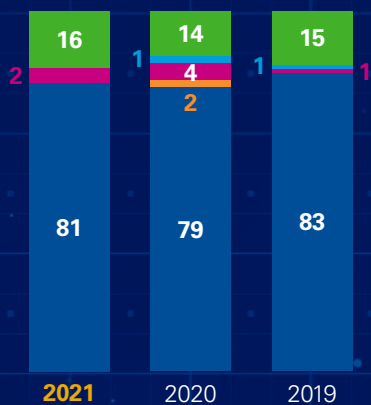
Advancement

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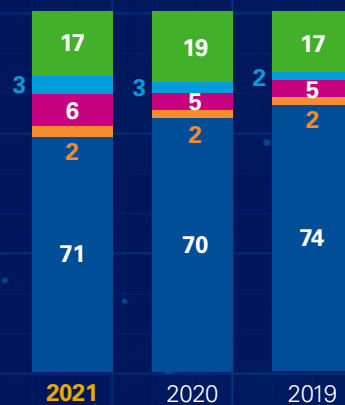
Promotion from
managing director



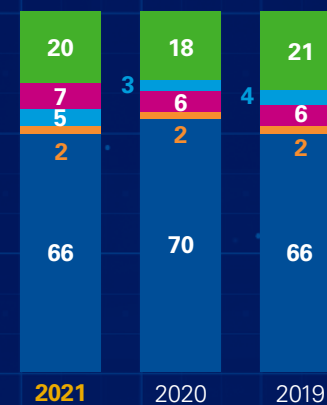
Promotion from senior
manager or director



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senior associate

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KPMG's commitment to pay equity



Our commitment to the principle of pay equity is deeply embedded in our Values and Culture. We examine the compensation employees receive to evaluate whether they are paid competitively and appropriately. Employee pay is based on relevant factors such as skills, performance, job responsibilities, level of experience in role, and applicable geographic and market considerations.

Darren Burton

Vice Chair — Human Resources

he / him / his

KPMG has pledged its commitment to the [Gender and Diversity KPI Alliance](#). The alliance is committed to advancing women and underrepresented groups in the workplace and ensuring pay equity.

To further its commitment to fair and equitable pay, the firm:

- Engages in annual benchmarking of salaries in businesses and industries in which we compete for talent, which helps inform salary ranges, and considers competitive developments as to geographic markets, industries, and in-demand skills in assessing compensation.
- Does not ask applicants for compensation history.
- Provides recruiters salary ranges to serve as a framework when developing and extending offers to candidates.
- Continually evaluates its processes to further identify ways to promote competitive and equitable compensation.
- Embraces a heads-up Culture and encourages employees to speak up if they have questions or concerns.

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Contact us

Isaac Juarez

Partner

T +-407 563 2258

E ijuarez@kpmg.com

www.kpmg.com



kpmg.com/socialmedia

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