GEORGE MASON UNIVERSITY

Purchasing Department
4400 University Drive, MS 3C1, Fairfax, VA 22030
Phone: 703.993.2580;
http://fiscal.gmu.edu/purchasing/

STANDARD CONTRACT
GMU-SS0808-25-03

This Contract entered on this 1st day of August, 2026 (Effective Date) by Deloitte & Touché LLP hereinafter called "Contractor" (located at 1919 N Lynn St, Suite 1500, Arlington, VA 22209) and George Mason University hereinafter called "Mason," "George Mason," or "University".

I. **WITNESSETH** that the Contractor and George Mason, in consideration of the mutual covenants, promises and agreement herein contained, agree as follows:

II. **SCOPE OF CONTRACT:** The Contractor shall provide Internal Audit Co-Sourcing Services for George Mason University as set forth in the Contract documents. George Mason University cannot guarantee a minimum amount of business under this Contract.

During the term of this Contract, Contractor may issue Statements of Work ("SOW") to modify the scope of the engagement or otherwise change the work to be performed under this Contract. All SOW's must be on a form approved by George Mason prior to the start of this Contract. Any SOW that does not conform to the pre-approved SOW form shall be void even if approved by George Mason. Additionally, the SOW shall be limited to modifications to the scope of the engagement or other changes to the work to be performed under this Contract; any other terms contained in a SOW shall be void and have no effect even if approved by George Mason. Other than changes to the scope of the engagement or the work to be performed under this Contract, Contractor may not change, modify, add, supersede, or remove any term from this Contract through a SOW.

George Mason may, upon written notice, terminate any individual Statement of Work ("SOW") issued under this Contract for convenience, without terminating the Contract as a whole. Termination of a SOW shall be effective immediately after receipt of written notice. Upon termination of a SOW, George Mason shall be liable only for payment of services actually performed and accepted up to the effective date of termination, reimbursable expenses incurred prior to the effective date of termination (if applicable and in accordance with the SOW), and any non-cancellable commitments expressly authorized in the SOW. Termination of an SOW shall not affect the validity or enforceability of the Contract or any other SOWs then in effect.

III. **PERIOD OF CONTRACT:** Three (3) years from the Effective Date with four (4) successive one-year renewal options.

IV. **PRICE SCHEDULE:** The pricing specified in this section represents the complete list of charges from the Contractor. George Mason shall not be liable for any additional charges.

Travel from outside a 50-mile radius of George Mason's Fairfax Campus, shall only be invoiced on a reimbursement basis in accordance with George Mason's polices, http://fiscal.gmu.edu/travel/, and GSA per diem rates. Additional hourly rates for travel will not be considered.

Experience Level	IT- Specialty rate per hour	Non-IT Specialty rate per hour
1-3 years	$ 158.00	$ 158.00
3-5 years	$ 230.00	$ 215.00
> 5 years	$ 310.00	$ 290.00
Manager	$ 370.00	$ 349.00
In Depth Subject Matter Expert	$ 425.00	$ 399.00

Additional Discounts:

For each contract year, Deloitte shall provide George Mason University with the applicable volume-based discount described below based on the number and scope of eligible internal audit engagements awarded to Deloitte during that same contract year. For purposes of this section, "eligible internal audit engagements" means internal audit co-sourcing engagements awarded by George Mason University to Deloitte under this Contract during the applicable contract year, excluding Title IX audits.

A. **Full Portfolio Discount.** If George Mason University awards Deloitte the full annual portfolio of eligible internal audit engagements for a contract year, Deloitte shall provide a four (4%) percent discount on all fees for eligible internal audit engagements performed under this Contract during that contract year. The discount shall apply to the fees charged for the applicable contract year and shall not be deferred solely to a renewal term or future contract year.

B. **Five-Engagement or Greater Discount.** If Deloitte is not awarded the full annual portfolio of eligible internal audit engagements, but is awarded five or more eligible internal audit engagements during a contract year, Deloitte shall provide a one (1%) percent discount on all fees for eligible internal audit engagements performed under this Contract during that contract year. For purposes of this threshold, an engagement shall count once it has been awarded to Deloitte through an executed task order, statement of work, purchase order, or other written authorization issued by the University.

C. **Application of Discount.** The applicable discount shall be applied to Deloitte's invoices during the contract year to the extent practicable. If the applicability or amount of the discount cannot be fully determined until the end of the contract year, Deloitte shall conduct a reconciliation with the University within thirty (30) days after the end of the contract year. Any resulting discount amount owed to the University shall be provided, at the University's option, as:

1. A credit against outstanding invoices;
2. A credit against future invoices under this Contract; or
3. If there are no outstanding or future invoices sufficient to absorb the credit, Deloitte shall issue a refund to the University within thirty (30) days after the reconciliation.

D. **No Renewal-Only Limitation.** The discounts described in this section are earned based on awards made during the applicable contract year and shall apply to that same contract year. Deloitte shall not condition the discount on renewal of the Contract, award of work in a subsequent contract year, or any minimum spend not expressly stated in this section.

E. **Transition Support.** Deloitte shall provide up to 200 hours of transition support at no additional charge to the University. Transition support may include transition planning, knowledge transfer, coordination with the incumbent provider and onboarding activities. These no-charge hours shall not reduce the number of paid hours available under any engagement budget, shall not be billed to the University, and shall not be counted toward any minimum spend or engagement threshold.

F. **No Exclusivity or Minimum Commitment.** Nothing in this section requires the University to award Deloitte any minimum number of engagements, the full annual portfolio, or any particular engagement. The University retains sole discretion to determine the scope, timing, number, and award of internal audit engagements.

V. **CONTRACT ADMINISTRATION:** Derek Butler, Deputy Auditor, shall serve as Contract Administrator for this Contract and shall use all powers under the Contract to enforce its faithful performance. The Contract Administrator shall determine the amount, quality and acceptability of work and shall decide all other questions in connection with the work. All direction and order from George Mason shall be transmitted through the Contract Administrator, however, the Contract Administrator shall have no authority to approve changes which shall alter the concept or scope or change the basis for compensation.

VI. **METHOD OF PAYMENT:** Option#3- Net 30 Payment Terms. Contractor shall enroll in Paymode-X where all payments will be made electronically to the Contractor's bank account. Contractor shall submit invoices directly to acctpay@gmu.edu and copy the Contract Administrator. Invoices must reference a George Mason Purchase Order number to be considered valid. Invoices will only be accepted if submitted after services rendered or goods received.

VII. THE CONTRACT DOCUMENTS SHALL CONSIST OF (In order of precedence):

A. This signed form;
B. Data Security Addendum (attached);
C. Negotiation Response(s) Final dated 7/10/2026 and includes all letters sent (attached);
D. RFP No. GMU-SS0808-25, in its entirety (attached);
E. Contractor's proposal dated 01/30/2026 (attached);
F. Contractor's Statement of Work.

VIII. GOVERNING RULES: This Contract is governed by the provisions of the Restructured Higher Education Financial and Administrative Operations Act, Chapter 10 (§ 23.1-1000 et seq.) of Title 23.1 of the Code of Virginia, and the *"Governing Rules"* and the *Purchasing Manual for Institutions of Higher Education and their Vendors.* Documents may be viewed at: https://vascupp.org.

IX. CONTRACT PARTICIPATION: It is the intent of this Contract to allow for cooperative procurement. Accordingly, any public body, public or private health or educational institutions, or affiliated corporations may access this Contract if authorized by the Contractor.

Participation in this Contract is strictly voluntary. If authorized by the Contractor, the contract will be extended to the entities indicated above to purchase goods and services in accordance with contract terms. As a separate contractual relationship, the participating entity will place its own orders directly with the Contractor and shall fully and independently administer its use of the contract to include contractual disputes, invoicing and payments without direct administration from the University. No modification of this Contract or execution of a separate agreement is required to participate; however, the participating entity and the Contractor may modify the terms and conditions of the contract to accommodate specific governing laws, regulations, policies, and business goals required by the participating entity. Any such modification will apply solely between the participating entity and the Contractor.
The University may request the Contractor provide semi-annual usage reports for all entities accessing the Contract. The University shall not be held liable for any costs or damages incurred by any other participating entity as a result of any authorization by the Contractor to extend the Contract. It is understood and agreed that the University is not responsible for the acts or omissions of any entity and will not be considered in default of the contract no matter the circumstances.

Use of this Contract does not preclude any participating entity from using other contracts or competitive processes as needed.

X. STANDARD TERMS AND CONDITIONS:

A. APPLICABLE LAW AND CHOICE OF FORUM: This Contract shall be construed, governed, and interpreted pursuant to the laws of the Commonwealth of Virginia. All disputes arising under this Contract shall be brought before an appropriate court in the Commonwealth of Virginia.

B. ANTI-DISCRIMINATION: By entering into this Contract, Contractor certifies to the Commonwealth that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended, as well as the Virginia Fair Employment Contracting Act of 1975, as amended, where applicable, the Virginians with Disabilities Act, the Americans with Disabilities Act and §§ 9&10 of the *Governing Rules.* If Contractor is a faith-based organization, the organization shall not discriminate against any recipient of goods, services, or disbursements made pursuant to the Contract on the basis of the recipient's religion, religious belief, refusal to participate in a religious practice, or on the basis of race, age, color, gender or national origin and shall be subject to the same rules as other organizations that contract with public bodies to account for the use of the funds provided; however, if the faith-based organization segregates public funds into separate accounts, only the accounts and programs funded with public funds shall be subject to audit by the public body. (*Governing Rules,* § 36).

In every contract over $10,000 the provisions in 1. and 2. below apply:

1. During the performance of this Contract, the Contractor agrees as follows:

   a. The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or any other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the Contractor. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.

   b. The Contractor, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, will state that such Contractor is an equal opportunity employer.

   c. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation

   shall be deemed sufficient for the purpose of meeting these requirements.

2. The Contractor will include the provisions of 1. above in every subcontract or purchase order over $10,000, so that the provisions will be binding upon each subcontractor or Contractor.

C. ANTITRUST: By entering into this Contract, the Contractor conveys, sells, assigns, and transfers to the Commonwealth of Virginia all rights, title and interest in and to all causes of action it may now have or hereafter acquire under the antitrust laws of the United States and the Commonwealth of Virginia, relating to the particular goods or services purchased or acquired by the Commonwealth of Virginia under this Contract.

D. ASSIGNMENT: Neither party will assign or otherwise transfer its rights or obligations under this Contract without both parties' prior written consent. Any attempted assignment, transfer, or delegation without such consent is void.

E. AUDIT: The Contractor shall retain all billing and payment books, records, and other documents relative to the fees and expenses incurred in performing the Services under this Contract for five (5) years after final payment, or until audited by the Commonwealth of Virginia, whichever is sooner. Upon reasonable advance notice, during normal business hours, George Mason, its authorized agents, and/or state auditors shall have full access to and the right to examine any of said materials during said period to the extent necessary to substantiate made under this Contract.

F. AVAILABILITY OF FUNDS: It is understood and agreed between the parties herein that George Mason shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this Contract.

G. AUTHORIZED SIGNATURES: The signatory for each Party certifies that he or she is an authorized agent to sign on behalf such Party.

H. BACKGROUND CHECKS: Prior to any of Contractors employees, agents, or subcontractors (collectively "Personnel") performing services on any George Mason campus, Contractor shall, at its sole expense, obtain background checks on all Personnel in accordance with Contractor's policies. Such background checks shall include, at minimum: a review of the Personnel's records to include social security number search, federal criminal records (any misdemeanor convictions and/or felony convictions), the Sex Offender Registry, and the SanctionsBase+ Search or equivalent. Contractor agrees that all such Personnel have completed these background checks. Signature on this Contract confirms your compliance with this requirement.

I. CANCELLATION OF CONTRACT: George Mason reserves the right to cancel this Contract for convenience without penalty, for any reason, upon 60 days written notice to the Contractor. In the event the initial Contract period is for more than 12 months, the resulting Contract may be terminated by either party for convenience, without penalty, after the initial 12 months of the Contract period upon 60 days written notice to the other party. Any contract cancellation notice shall not relieve the Contractor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of cancellation, however no new SOWs may be executed after the effective date of any termination of this Contract. If any SOW is terminated pursuant to this Contract, this Contract shall continue to apply to all SOWs that have not been terminated.

A SOW may be terminated by a party, for cause, by giving 30 days' prior written notice to the other party, provided that the breaching party does not cure the breach within the notice period. Contractor may terminate this Contract, any SOW or any part of the Services, upon written notice to George Mason, if Contractor determines that the performance of any part of the Services would be in conflict with law, or independence or professional rules. Upon any termination of any SOW, George Mason shall pay Contractor for all Services performed through the effective date of termination of such SOW.

J. CHANGES TO THE CONTRACT: Changes can be made to this Contract in any of the following ways:

George Mason may order changes within the general scope of Contract at any time by written notice to Contractor. Changes within the scope of this Contract include, but are not limited to, things such as services to be performed, the method of packing or shipment, and the place of delivery or installation. Contractor shall comply with the notice upon receipt. Contractor shall be compensated for any additional costs incurred as the result of such order and shall give George Mason a credit for any savings. Said compensation shall be determined by one of the following methods:
By mutual agreement between the parties in writing; or

By agreeing upon a unit price or using a unit price set forth in the contract, if the work to be done can be expressed in units, and the contractor accounts for the number of units of work performed, subject to the George Mason's right to audit Contractor's records and/or to determine the correct number of units independently; or

By ordering Contractor to proceed with the work and keep a record of all costs incurred and savings realized. A markup for overhead and profit may be allowed if provided by the Contract. The same markup shall be used for determining a decrease in price as the result of savings realized. Contractor shall present George Mason with all vouchers and records of expenses incurred and savings realized. George Mason shall have the right to audit the records of Contractor as it deems necessary to determine costs or savings. Any claim for an adjustment in price under this provision must be asserted by written notice to George Mason within thirty (30) days from the date of receipt of the written order from George Mason. If the Parties fail to agree on an amount of adjustment, the question of an increase or decrease in the contract price or time for performance shall be resolved in accordance with the procedures for resolving disputes provided by the Disputes Clause of this Contract or, if there is none, in accordance with the dispute's provisions of the Commonwealth of Virginia Purchasing Manual for Institutions of Higher Education and Their Contractors. Neither the existence of a claim nor a dispute resolution process, litigation or any other provision of this Contract shall excuse the Contractor from promptly complying with the changes ordered by George Mason or with the performance of the contract generally.

K. CLAIMS: Contractual claims, whether for money or other relief, shall be submitted in writing no later than 60 days after final payment. However, written notice of the Contractor's intention to file a claim shall be given at the time of the occurrence or beginning of the work upon which the claim is based. Nothing herein shall preclude a contract from requiring submission of an invoice for final payment within a certain time after completion and acceptance of the work or acceptance of the goods. Pendency of claims shall not delay payment of amounts agreed due in the final payment.

1. The Contractor must submit written claim to:
   Chief Procurement Officer
   George Mason University
   Purch1@gmu.edu

2. The Contractor must submit any unresolved claim in writing no later than 60 days after final

payment to the Chief Procurement Officer.

3. Upon receiving the written claim, the Chief Procurement Officer will review the written materials relating to the claim and will mail their decision to the Contractor within 60 days after receipt of the claim.

4. The Contractor may appeal the Chief Procurement Officer's decision in accordance with §55 of the *Governing Rules.*

L. COLLECTION AND ATTORNEY'S FEES: N/A

M. COMPLIANCE: Contractor, as applicable to it in its performance of the services provided to George Mason under this Contract, shall comply with any and all applicable local, state, federal, and international laws, and regulations, including but not limited to: the Family Educational Rights and Privacy Act (FERPA), Health Insurance Portability and Accountability Act (HIPAA) and Health Information Technology for Economic and Clinical Health Act (HITECH), Government Data Collection and Dissemination Practices Act, Gramm-Leach-Bliley Financial Modernization Act (GLB)Payment Card Industry Data Security Standards (PCI-DSS), Americans with Disabilities Act (ADA), and Federal Export Administration Regulations. Any Contractor personnel visiting George Mason facilities will comply with all applicable George Mason policies regarding access to, use of, and conduct within such facilities as provided by the facility manager prior to execution of the applicable SOW. George Mason's policies can be found at https://universitypolicy.gmu.edu/all-policies/ and any facility specific policies can be obtained from the facility manager.

N. CONFIDENTIALITY OF PERSONALLY IDENTIFIABLE INFORMATION: : The Contractor shall ensure that personally identifiable information ("PII") which is defined as any nonpublic information that that is received by Contractor from, or on behalf of George Mason in connection with the Services, that is capable of individually identifying a natural person and by itself or when combined with other information can be connected to a specific person and may include but is not limited to personal identifiers such as name, address, phone, date of birth, Social Security number, student or personal identification numbers, driver's license numbers, state or federal identification numbers, biometric information, religious or political affiliation, non-directory information, and any other information protected by state or federal privacy laws, will be collected and, if collected, accessed, viewed, received, obtained, created, transmitted, maintained, used, processed, stored, or disposed of, will be treated confidential and in accordance with this Contract, during and following the term of this Contract, and, except to the extent required by law, will not be divulged without the individual's and George Mason's written consent and only in accordance with federal law or the Code of Virginia.

O. CONFLICT OF INTEREST: Contractor represents to George Mason that its entering into this Contract with George Mason and its performance through its agents, officers and employees does not and will not involve, contribute to nor create a conflict of interest prohibited by Virginia State and Local Government Conflict of Interests Act (Va. Code 2.2-3100 et seq), the Virginia Ethics in Public Contracting Act (§57 of the Governing Rules), the Virginia Governmental Frauds Act (Va. Code 18.2 – 498.1 et seq) or any other applicable law or regulation.

P. CONTINUITY OF SERVICES:

1. The Contractor recognizes that the services under this Contract are vital to George Mason and must be continued without interruption and that, upon Contract expiration, a successor, either George Mason or another contractor, may continue them. The Contractor agrees:

   a. To exercise its best efforts and cooperation to affect an orderly and efficient transition to a successor; and
   b. To make all George Mason owned facilities, equipment, and data available to any successor at an appropriate time prior to the expiration of the Contract to facilitate transition to successor; and

2. The Contractor shall, upon written notice from the Procurement Officer, furnish phase-

in/phase-out services for up to ninety (90) days after this Contract expires and shall negotiate in good faith a plan with the successor to execute the phase-in/phase-out services. This plan shall be subject to the Procurement Officer's approval.

3. The Contractor shall be reimbursed for all reasonable, pre-approved phase-in/phase-out costs (i.e., costs incurred within the agreed period after Contract expiration that result from phase-in, phase-out operations). All phase-in/phase-out work fees must be approved by the Procurement Officer in writing prior to commencement of said work.

Q. DEBARMENT STATUS: As of the Effective Date, the Contractor certifies that it is not currently debarred by the Commonwealth of Virginia from submitting bids or proposals on contracts for the type of services covered by this Contract, nor is the Contractor an agent of any person or entity that is currently so debarred.

R. DEFAULT: N/A

S. DRUG-FREE WORKPLACE: Contractor has, and shall have in place during the performance of this Contract, a drug-free workplace policy (DFWP), which it provides in writing to all its employees, vendors, and subcontractors, and which specifically prohibits the following on company premises, during work-related activities, or while conducting company business: the sale, purchase, manufacture, dispensation, distribution possession, or use of any illegal drug under federal law (including marijuana). For purposes of this section, "drug-free workplace" covers all sites at which work is done by Contractor in connection with this Contract.

T. ENTIRE CONTRACT: This Contract constitutes the entire understanding of the Parties with respect to the subject matter herein and supersedes all prior oral or written contracts with respect to the subject matter herein. This Contract can be modified or amended only by a writing signed by all of the Parties.

U. EXPORT CONTROL: N/A

V. FORCE MAJEURE: George Mason and Contractor shall be excused from any and all liability for failure or delay in performance of any obligation under this Contract resulting from any cause not within the respective party's reasonable control, which includes but is not limited to acts of God, fire, flood, explosion, earthquake, or other natural forces, war, civil unrest, accident, any strike or labor disturbance, travel restrictions, acts of government, disease, pandemic, or contagion, whether such cause is similar or dissimilar to any of the foregoing. Upon written notification from the other party that such cause has occurred, that extends past ten (10) business days, the other party may terminate this Contract and the applicable SOW for convenience and Contractor agrees to directly refund all payments to George Mason, for services not yet performed as of the effective date of termination, including any pre-paid deposits within 14 days.

W. FUTURE GOODS AND SERVICES: George Mason reserves the right to request Contractor provide additional goods and/or services that may be required by George Mason during the term of this Contract. Any such goods and/or services will be provided by the Contractor under the same pricing, terms and conditions of this Contract. Such additional goods and/or services may include other products, components, accessories, subsystems or related services that are newly introduced during the term of the Contract. All additional goods and/or services will be agreed to between George Mason and Contractor pursuant to an SOW or the process described in Section J, above, as applicable.

X. IMMIGRATION REFORM AND CONTROL ACT OF 1986: By entering into this Contract Contractor certifies that they do not and will not during the performance of this Contract employ illegal alien workers or otherwise violate the provisions of the federal Immigration Reform and Control Act of 1986.

Y. INDEMNIFICATION: Contractor agrees to indemnify, defend and hold harmless George Mason, the Commonwealth of Virginia, its officers, agents, and employees from any claims, damages and actions of any kind or nature, whether at law or in equity, attributable to claims of third parties solely for bodily injury, death or physical damage to real or tangible personal property to the extent directly and proximately caused by the negligence or intentional misconduct of the Contractor while engaged in the performance of Services~~,~~ provided that such liability is not attributable to the sole negligence of George Mason or to the failure of George Mason to use the materials, goods, or equipment in the manner already and permanently described by the Contractor on the materials, goods or equipment delivered.

Contractor agrees to indemnify, defend and hold harmless George Mason and its personnel from all Claims attributable to claims of third parties for infringement by a Deliverable of any U.S. patent existing at the time of delivery or copyright or any unauthorized use of any trade secret, except to the extent that such infringement or unauthorized use arises from (i) modification of the Deliverable other than by Contractor or its subcontractors, or use thereof in a manner not contemplated by the applicable SOW, (ii) the failure of the indemnified party to use any corrections or modifications made available by Contractor, (iii) information, materials, instructions, specifications, requirements or designs provided by or on behalf of the indemnified party, or (iv) the use of the Deliverable in combination with any platform, product, network or data not provided by Contractor. If George Mason's use of any such Deliverable, or any portion thereof, is or is likely to be enjoined by order of a court of competent jurisdiction as such an infringement or unauthorized use, Contractor, at its option and expense, shall have the right to (x) procure for George Mason the continued use of such Deliverable, (y) replace such Deliverable with a non-infringing Deliverable, or (z) modify such Deliverable so it becomes non-infringing; provided that, if (y) or (z) is the option chosen by Contractor, the replacement or modified Deliverable is capable of performing substantially the same function. In the event Contractor cannot reasonably procure, replace or modify such Deliverable in accordance with the immediately preceding sentence, Contractor may require George Mason to cease use of such Deliverable and refund the professional fees paid to Contractor with respect to the Services giving rise to such Deliverable. The foregoing provisions of this sub-Section constitute the sole and exclusive remedy of George Mason, and the sole and exclusive obligation of Contractor, relating to a claim that any of Contractor's Deliverables infringes any patent, copyright or other intellectual property right of a third party. Contractor understands and acknowledges that George Mason has not agreed to provide any indemnification or save harmless agreements running to Contractor

Z. INDEPENDENT CONTRACTOR: The Contractor is not an employee of George Mason, but is engaged as an independent contractor. Nothing in this Contract shall be construed as authority for the Contractor to make commitments which will bind George Mason or to otherwise act on behalf of George Mason, except as George Mason may expressly authorize in writing.

AA. INFORMATION TECHNOLOGY ACCESS ACT: Computer and network security is of paramount concern at George Mason. George Mason wants to ensure that computer/network hardware and software does not compromise the security of its IT environment. Contractor agrees to use commercially reasonable measures in connection with any offering your company makes to avoid any known threat to the security of the IT environment at George Mason.

All e-learning and information technology developed, purchased, upgraded or renewed by or for the use of George Mason shall comply with all applicable University policies, Federal and State laws and regulations including but not limited to Section 508 of the Rehabilitation Act (29 U.S.C. 794d), the Information Technology Access Act, §§2.2-3500 through 2.2-3504 of the Code of Virginia, as amended, and all other regulations promulgated under Title II of The Americans with Disabilities Act which are applicable to all benefits, services, programs, and activities provided by or on behalf of the University. The Contractor shall also comply with the Web Content Accessibility Guidelines (WCAG) 2.1 AA. For more information, please visit http://ati.gmu.edu, under Policies and Procedures.

BB. INSURANCE: The Contractor shall maintain all insurance necessary with respect to the services provided to George Mason. The Contractor further certifies that they will maintain the insurance coverage during the entire term of the Contract and that all insurance is to be placed with insurers with a current reasonable A.M. Best's rating or the equivalent rating from another nationally recognized rating firm authorized or legally permitted to sell insurance in the Commonwealth of Virginia by the Virginia State Corporation Commission. The Commonwealth of Virginia and George Mason shall be included as an additional insured on the commercial general liability and auto liability policies with respect to Contractor's acts or omissions in performance under this Contract.

1. Commercial General Liability Insurance in an amount not less than one million dollars ($1,000,000) per occurrence for bodily injury or property damage, personal injury and advertising injury, products and completed operations coverage;

2. Workers Compensation Insurance in an amount not less than that prescribed by statutory limits; and, as applicable;

3. Commercial Automobile Liability Insurance applicable to bodily injury and property damage, covering owned, non-owned, leased, and hired vehicles in an amount not less than one million dollars ($1,000,000) per occurrence; and

4. An umbrella/excess policy in an amount not less than five million dollars ($5,000,000) to apply over and above Commercial General Liability, Employer's Liability, Workers' Compensation, and Commercial Automobile Liability Insurance.

CC. INTELLECTUAL PROPERTY: Upon full payment to Contractor hereunder and subject to the terms and conditions contained herein, Contractor hereby (i) assigns to Mason all rights in and to the Deliverables, other than any Contractor Technology included therein; and (ii) grants Mason a royalty-free, fully paid- up, non-exclusive license to use, for Mason's internal business purposes, any Contractor Technology included in the Deliverables in connection with its use of the Deliverables. For purposes of this Contract (i) "Contractor Technology" means works of authorship, materials, information and other intellectual property created prior to or independently of the performance of the Services, or created by Contractor or its subcontractors as a tool for their use in performing the Services, plus any modifications or enhancements thereto and derivative works based thereon; and (ii) "Deliverables" means all works of authorship, materials, information and other intellectual property that Contractor or its subcontractors create for delivery to Mason as a result of the Services.

DD. NON-DISCRIMINATION: All parties to this Contract agree to not discriminate on the basis of race, color, religion, national origin, sex, pregnancy, childbirth or related medical conditions, age (except where sex or age is a bona fide occupational qualification, marital status or disability).

EE. NON-EXCLUSIVITY: Nothing herein is intended nor shall be construed as creating any exclusive arrangement with Contractor. This Contract will not restrict or prohibit George Mason from acquiring the same or similar goods and/or services from other entities or sources.

FF. PAYMENT TO SUBCONTRACTORS: The Contractor shall take the following actions upon receiving payment from George Mason: (1) pay the subcontractor within seven days for the proportionate share of the total payment received from George Mason attributable to the work performed by the subcontractor under that Contract; or (2) notify George Mason and subcontractor within seven days, in writing, of its intention to withhold all or a part of the subcontractor's payment with the reason for non-payment. The Contractor shall collect the appropriate Tax Identification Number (Either SSN# or EIN#) based on the entity type of the subcontractor. The Contractor shall pay interest to subcontractors on all amounts owed by the Contractor that remain unpaid after seven days following receipt by the Contractor of payment from George Mason for work performed by the subcontractor under that contract, except for amounts withheld as allowed by prior notification. Unless otherwise provided under the terms of this Contract, interest shall accrue to subcontractors at the rate of one percent per month. The Contractor shall include in each of its subcontracts a provision requiring each subcontractor to include or otherwise be subject to the same payment and interest requirements with respect to each lower-tier subcontractor. A contractor's obligation to pay an interest charge to a subcontractor may not be construed to be an obligation of George Mason. A contract modification may not be made for the purpose of providing reimbursement for such interest charge. A cost reimbursement claim may not include any amount for reimbursement for such interest charge.

GG. PUBLICITY: Contractor shall not use, in its external advertising, marketing programs, or promotional efforts, any data, name, insignia, trademarks, pictures or other representation of the University or its employees except on the specific written authorization in advance by the University. The University must receive all requests for authorization in writing no later than ten (10) days in advance of the use date.

HH. REMEDIES: If the Contractor breaches this Contract, in addition to any other rights or remedies, George Mason may terminate this Contract without prior notice in accordance with Section I (Cancellation of Contract)

II. RENEWAL OF CONTRACT: Unless otherwise canceled, modified or renegotiated this Contract will renew automatically for one-year periods under the current terms, conditions, and prices. Should the Contractor require any changes to the Contract they must contact the Procurement Officer 90 days prior to the end of any contract year. This Contract will not exceed seven (7) years in length.

1. Contract price(s) for the additional one-year periods shall not exceed the Contract price(s) of the prior contract year increased/decreased by more than the percentage increase/decrease of the "services" category of the CPI-U section of the Consumer Price Index of the United States Bureau of Labor Statistics for the latest twelve months for which statistics are available or 2%, whichever is lower.

JJ. REPORTING OF CRIMES, ACCIDENTS, FIRES AND OTHER EMERGENCIES: Any George Mason Employee, including contracted service providers, who is not a staff member in Counseling and Psychological Services (CAPS) or a pastoral counselor, functioning within the scope of that recognition, is considered a "Campus Security Authority (CSA)." CSAs must promptly report all crimes and other emergencies occurring on or near property owned or controlled by George Mason to the Department of Police & Public Safety or local police and fire authorities by dialing 9-1-1. At the request of a victim or survivor, identifying information may be excluded from a report (e.g., names, initials, contact information, etc.). Please visit the following website for more information and training: http://police.gmu.edu/clery-act-reporting/campus-security-authority-csa/."

KK. RESPONSE TO LEGAL ORDERS, DEMANDS, OR REQUESTS FOR DATA: Except as otherwise expressly prohibited by law, Contractor will: i) promptly notify George Mason of any subpoenas, warrants, or other legal orders, demands or requests received by Contractor seeking University Data; and ii) upon George Mason's request, provide George Mason with a copy of its response.

If George Mason receives a subpoena, warrant, or other legal order, demand (including request pursuant to the Virginia Freedom of Information Act) or request seeking University Data maintained and under control of Contractor, George Mason will promptly provide a copy to Contractor. Contractor will promptly supply George Mason with copies of University Data required for George Mason to respond, and will cooperate with George Mason's reasonable requests in connection with its response.

LL. SEVERABILITY: Should any portion of this Contract be declared invalid or unenforceable for any reason, such portion is deemed severable from the Contract and the remainder of this Contract shall remain fully valid and enforceable.

MM. SOVEREIGN IMMUNITY: Nothing in this Contract shall be deemed a waiver of the sovereign immunity of the Commonwealth of Virginia and of George Mason.

NN. SUBCONTRACTS: No portion of the work shall be subcontracted without prior written consent from George Mason. In the event that the Contractor desires to subcontract some part of the work specified herein, the Contractor shall furnish George Mason the names, qualifications and experience of their proposed subcontractors. The Contractor shall, however, remain fully liable and responsible for the work to be done by its subcontractor(s) and shall assure compliance with all requirements of this Contract. This paragraph applies to, but is not limited to, subcontractor(s) who process University Data. Notwithstanding anything herein to the contrary, Mason hereby consents to Contractor subcontracting any portion of the Services to any affiliate or related entity of Contractor, whether located within or outside the United States, and/or any subcontractor identified in Contractor's Proposal or the relevant SOW, with the agreement by Contractor that no University Data, including production, non-production, backup, audit evidence, workpapers, reports, extracts, or metadata, may be stored in, transmitted to, or hosted outside the United States unless so specified in a mutually agreed upon SOW.

OO. SWaM CERTIFICATION: Contractor agrees to fully support the Commonwealth of Virginia and George Mason's efforts related to SWaM goals. Upon contract execution, Contractor (as determined by George Mason and the Virginia Department of Small Business and Supplier Diversity) shall submit all required documents necessary to achieve SWaM certification to the Department of Small Business and Supplier Diversity within 90 days. If Contractor is currently SWaM certified, Contractor agrees to maintain their certification for the duration of the Contract and shall submit all required renewal documentation at least 30 days prior to existing SWaM expiration at https://www.sbsd.virginia.gov/.

PP. UNIVERSITY DATA: Please see Section 1(b) of the Data Security Addendum.

QQ. UNIVERSITY DATA SECURITY: Data security is of paramount concern to George Mason. Contractor will utilize, store and process University Data in a secure environment in accordance with the applicable obligations set forth in the attached Data Security Addendum. Furthermore, secondary use (*i.e.,* analytics/model training, benchmarking, product improvement, or marketing) of University Data by Contractor for unrelated business purposes without George Mason's express written approval is prohibited. Notwithstanding the foregoing, University consents to Contractor using University Data with AI tools and applications used by Contractor in the performance of the Services hereunder. In the event of conflict between the Contract and Data Security Addendum, the provision affording greater protection to University Data shall control.

RR. UNIVERSITY DATA UPON TERMINATION OR EXPIRATION: Upon termination or expiration of the Contract and upon written request, Contractor will take reasonable steps based on established industry frameworks and designed to ensure that all University Data in its possession or control are securely returned or destroyed as directed by George Mason in its sole discretion except retention for archival purposes to the extent permitted by law, or as otherwise required by any law, regulation or professional standards to which Contractor is subject to. In the event that George Mason requests destruction of University Data, Contractor agrees to Securely Destroy all data in its possession and in the possession of any subcontractors or agents to which the Contractor might have transferred University Data. Contractor agrees to provide documentation of data destruction to the University. Applicable obligations set forth in the Data Security Addendum related to confidentiality, privacy, data security, breach response, return/destruction, audit cooperation, legal request cooperation, and limitations on use of University Data survive termination or expiration of the Contract for so long as Contractor retains or has access to University Data.

SS. UNIVERSITY REVIEW/APPROVAL: All goods, services, products, design, etc. produced by the Contractor for or on behalf of George Mason are subject to George Mason's review and approval.

TT. WAIVER: The failure of a party to enforce any provision in this Contract shall not be deemed to be a waiver of such right.

UU. LIMITATION ON LIABILITY: Contractor, its subsidiaries, subcontractors, and their respective personnel shall not be liable to George Mason for any claims, liabilities, or expenses relating to this Contract, any SOW, or the Services ("Claims") for an aggregate amount in excess of the fees paid by George Mason to Contractor under such SOW, except to the extent resulting from (i) the accidental or deliberate release of personally identifiable information by Contractor, its subsidiaries, subcontractors, and their respective personnel in breach of its confidentiality obligations under this Contract, to the extent arising from the negligence of Contractor , its subsidiaries, subcontractors, and their respective personnel, in which event Contractor, its subsidiaries, subcontractors, and their respective personnel shall not be liable to the other party for any Claims resulting from such disclosures for an aggregate amount in excess of $1,000,000, or (ii) the recklessness or intentional misconduct of Contractor or its subcontractors. In no event shall Contractor, its subsidiaries, subcontractors, or their respective personnel be liable for any loss of use, data, goodwill, revenues or profits (whether or not deemed to constitute a direct Claim), or any consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense, relating to this Contract, any SOW, or the Services. This Section shall not apply to claims for which Contractor has an obligation to indemnity George Mason under Section Y.

VV. LIMITATION ON WARRANTIES: This is a services engagement. Contractor warrants that it shall perform the Services in good faith and in a professional manner. Contractor disclaims all other warranties, either express or implied, including warranties of merchantability and fitness for a particular purpose.

Deloitte & Touche LLP	**George Mason University**
Signed by: Julie Beecher 158C45D1525F487...	DocuSigned by: Clifford Shore E1DA89EA373640A...
Signature	Signature
Name: Julie Beecher	Name: Cliff Shore
Title: Managing Director	Title: Chief Procurement Officer
Date: 8/3/2026	Date: 8/3/2026

DATA SECURITY ADDENDUM
for inclusion in GMU-SS0808-25-03 with George Mason University (the "University")

This Addendum supplements the above-referenced Contract between the University and Deloitte & Touche LLP ("Selected Firm/Vendor") as of the Effective Date (the "Contract"). It is applicable only in those situations where the Selected Firm/Vendor provides goods or services under the Contract or a Purchase Order which necessitate that the Selected Firm/Vendor create, obtain, transmit, use, maintain, process, store, or dispose of University's Protected Data (as defined in the Definitions Section of this Addendum) as part of its work under the Contract.

This Addendum sets forth the terms and conditions pursuant to which Protected Data will be safeguarded by the Selected Firm/Vendor during the term of the Parties' Contract and after its termination.

1. Definitions

Terms used herein shall have the same definition as stated in the Contract. Additionally, the following definitions shall apply to this Addendum.

a. **"Personally Identifiable Information ("PII")"** shall mean any nonpublic information that is received by Selected Firm/Vendor from, or on behalf of the University in connection with the Services, that is capable of individually identifying a natural person and includes but is not limited to: personal identifiers such as name, address, phone, date of birth, Social Security number, email address, student or personal identification numbers, driver's license numbers, state or federal identification numbers such as passport, visa or state identity card numbers, non-directory information; "personal information" as defined in Virginia Code section 18.2-186.6 and/or any successor laws of the Commonwealth of Virginia; personally identifiable information contained in student education records as that term is defined in the Family Educational Rights and Privacy Act, 20 USC 1232g; "medical information" as defined in Virginia Code Section 32.1-127.1:05; "protected health information" as that term is defined in the Health Insurance Portability and Accountability Act, 45 CFR Part 160.103; nonpublic personal information as that term is defined in the Gramm-Leach- Bliley Financial Modernization Act of 1999, 15 USC 6809; credit and debit card numbers and/or access codes and other cardholder data and sensitive authentication data as those terms are defined in the Payment Card Industry Data Security Standards; and other financial account numbers, access codes.

b. **"University Data"** includes all University owned Personally Identifiable Information and other confidential information of the University that is not intentionally made generally available by the University on public websites, including but not limited to business, administrative and financial data, intellectual property, and patient, student and personnel data, that is received by Selected Firm/Vendor from, or on behalf of University in connection with the Services. University Data shall not include any Contractor Technology (as defined in the Contract).

c. **"Protected Data" RESERVED**

d. **"Securely Destroy"** means taking actions that render data written on media unrecoverable by both ordinary and extraordinary means. These actions must meet or exceed those sections of the National Institute of Standards and Technology (NIST) SP 800-88 guidelines relevant to data categorized as high security.

e. **"Security Breach"** means a confirmed security-relevant event in which the security of a Selected Firm/Vendor system or procedure used to create, obtain, transmit, maintain, use, process, store or dispose of data is breached, and in which University Data under the control of Selected Firm/Vendor is exposed to unauthorized disclosure, access, alteration, or use.

f. **"Services"** means any goods or services acquired by the University from the Selected Firm/Vendor pursuant to the Contract.

2. Data Security

a. Computer and network security is of paramount concern to the University. The University wants to ensure that computer/network hardware and software does not compromise the security of IT environment. Selected Firm/Vendor will utilize, store and process University Data in a secure environment in accordance with commercial best practices, including appropriate administrative, physical, and technical safeguards, to secure such

University Data under the control of Vendor from unauthorized access, disclosure, alteration, and use. Such measures will be no less protective than those used to secure Selected Firm/Vendor's own data of a similar type, and in no event less than reasonable in view of the type and nature of the data involved. Without limiting the foregoing, Selected Firm/Vendor warrants that all electronic University Data will be encrypted in transmission by Selected Firm/Vendor over public networks (including via web interface) and stored at no less than 128-bit level encryption.

b. Selected Firm/Vendor will use industry-standard and up-to-date security tools and technologies such as anti-virus protections and intrusion detection methods in providing services under the Contract.

c. Intentionally Deleted

3. Employee Background Checks and Qualifications

a. Intentionally Deleted

4. Insurance

a. In addition to the insurance requirements outlined in the Contract, Selected Firm/Vendor agrees to maintain Cyber Liability Insurance in an amount not less than $2,000,000 per incident, for the entire term of the Contract. The Commonwealth of Virginia and the University shall be named as an additional insured.

5. Security Breach

a. Selected Firm/Vendor shall notify abuse@gmu.edu within 24 hours of discovery of any Security Breach and shall provide continuing updates until remediation is complete.

b. Liability. In addition to any other remedies available to the University under law or equity, in the event of a Security Breach attributable to Selected Firm/Vendor's breach of the terms of this Addendum, Selected Firm/Vendor will reimburse the University for all reasonable out-of-pocket costs incurred by the University in (i) providing legally required notification to individuals whose Personally Identifiable Information was compromised and to regulatory agencies or other entities as required by law or contract; and (ii) providing one year's credit monitoring to the affected individuals if the Personally Identifiable Information exposed during the breach could be used to commit financial identity theft; provided, however that Selected Firm/Vendor's liability under this Section 5(a) shall be subject to the limitation of liability in Section SS of the Contract.

6. Audits

a. Intentionally Deleted.

b. George Mason may request reasonable evidence of compliance, security questionnaires, penetration test summaries, remediation status, subcontractor attestations, and incident-specific audit information when University Data under Vendor's control is affected or reasonably at risk.

c. SOC/SSAE18: Deloitte LLP ("DLLP"), the parent entity of Selected Firm/Vendor, has engaged one or more third parties (each a "Service Provider") to (i) conduct an examination in accordance with Service Organization Controls 2 ("SOC 2") standards under the Statement on Standards for Attestation Engagements established by the American Institute of Certified Public Accountants to evaluate the description, suitability of the design, and the operating effectiveness of the security controls of DLLP's Infrastructure Support Services System relevant to security and availability, and to prepare a SOC 2 Type 2 report with respect thereto (the "SOC Report"). To facilitate compliance with such standards, upon written request, Selected Firm/Vendor must provide the University with its most recent SOC Report. It is further agreed that the SOC Report, which will be free of cost to the University, will be provided annually, within 30 days of University's written request. The SOC Report should be directed to the appropriate University employee identified by the University. University shall not disclose such SOC Report or refer thereto in any communication, to any other person or entity other than University and its representatives (provided that such representatives (i) only use such SOC Report on behalf of University, (ii) do not further disclose such SOC Report to any person or entity, and (iii) are subject to confidentiality obligations at least as stringent as those contained herein covering the reports obtained by such representatives). Selected Firm/

Vendor also commits to providing the University with a designated point of contact for the SOC Report, addressing issues raised in the SOC Report, and responding to any reasonable follow up questions posed by the University in relation to the SOC.

IN WITNESS WHEREOF, this Addendum has been executed by an authorized representative of each party as of the date set forth beneath such party's designated representative's signature.

Deloitte & Touche LLP

Signed by:
Julie Beecher
158C45D1525F467...
Signature
Name: Julie Beecher

Title: Managing Director

Date: 8/3/2026

George Mason University

DocuSigned by:
Clifford Shore
E1DA89EA373640A...
Signature
Name: Cliff Shore

Title: Chief Procurement Officer

Date: 8/3/2026

GEORGE MASON UNIVERSITY

Purchasing Department
4400 University Drive, MS 3C1, Fairfax, VA 22030
Phone: 703.993.2580; http://fiscal.gmu.edu/purchasing/

July 10, 2026

Julie Beecher
Managing Director - jbeecher@deloitte.com
Deloitte & Touche LLP
1919 N Lynn St Suite 1500
Arlington, VA 22209

SUBJECT: GMU-SS0808-25 Internal Audit Co-Sourcing Services

Dear Ms. Beecher;

Thank you for your response to our negotiation request. Below are George Mason University's responses, with final clarifications on the terms and conditions provided at the end of this letter in Clarifications Attachment. Please submit your reply by **July 10, 2026**.

1. Any and all additional costs, fees, or billable elements that might apply to task orders under this Contract beyond the hourly rates must be included in the hourly rate. This includes traveling within a 50-mile radius of George Mason's Fairfax campus, materials (including software), minimum engagement hours, or any administrative, overhead, or other non-labor charges that might be necessary. Please confirm that the hourly rates represent the full cost structure for all work within the scope of this Contract.

   Deloitte & Touche LLP Response: Yes, we confirm that the hourly rates are intended to represent the full cost structure for work performed within the scope of this Contract, including travel within a 50-mile radius of George Mason University's Fairfax Campus, materials and software required for performance, and routine administrative and overhead costs, all subject to the final agreed contract terms.

   George Mason University Response: Confirmed

2. Please confirm that traveling from outside a 50-mile radius of the Fairfax Campus, travel can only be invoiced on a reimbursement basis in accordance with George Mason's polices, http://fiscal.gmu.edu/travel/, and GSA per diem rates. Additional hourly rates for travel will not be considered.

   Deloitte & Touche LLP Response: Yes, we confirm that for travel originating outside a 50-mile radius of the Fairfax Campus, travel expenses will be invoiced only on a reimbursement basis, in accordance with George Mason University travel policies, applicable GSA per diem rates, and the final agreed contract terms. We do not intend to request additional hourly rates for travel.

   George Mason University Response: Confirmed

3. Mason is an educational institution and entity of the Commonwealth of Virginia. As such, we are obligated to ensure that all pricing and contractual elements meet our institution's needs. Can you provide further discounted hourly rates for services?

   Deloitte & Touche LLP Response: Yes. Deloitte & Touche LLP ("Deloitte") understands and appreciates Mason's obligations as an educational institution and entity of the Commonwealth of Virginia, and we have structured our pricing approach with those considerations in mind. Please see our response to Question 4 for details regarding the discounted pricing structure available based on scope and volume of services.

   George Mason University Response: Confirmed

4. Please advise if your firm would be willing to offer a discounted rate structure for volume services or length of engagement/project? As an example, if George Mason University contracts with your firm for a specific engagement/period of performance that exceeds a certain number of hours and/or a total volume of spend with your firm would you be willing to offer further discounts on your rates?

   Examples are provided below:
   - Ex 1: If Mason exceeds fees beyond $100,000 in a contract year we receive a 1% discount, $200,000 in a contract year 2% discount, etc.
   - Ex. 2: For a particular engagement/task order, if the engagement exceeds 30 days the rates are discounted by 1%, if the engagement exceeds 60 days the rates are discounted by 2%, etc.

   Deloitte & Touche LLP Response: If George Mason University awards Deloitte the full annual portfolio of internal audit engagements (excluding Title IX audits), we would provide a 4% discount on the price per contract year. In addition, to support a seamless transition from the incumbent provider, Deloitte would include 200 hours at no charge to assist with transition planning, knowledge transfer, coordination, and onboarding activities. This is intended to reduce disruption, accelerate audit readiness, and help the University realize value early in the engagement. At the end of each contract year, Deloitte will work with George Mason's purchasing office to confirm that all eligible internal audit engagements, excluding Title IX audits, were awarded to Deloitte for purposes of applying the discount.

   If Deloitte is awarded less than the full annual portfolio of audits, we would still be prepared to offer a 1% discount on the applicable rate card if Deloitte is awarded 5 or more audits per contract year (excluding Title IX audits). Deloitte would also include 200 hours at no charge to assist with transition planning, knowledge transfer, coordination, and onboarding activities. This structure reflects our commitment to building a long-term relationship with George Mason under the RFP's contemplated multi-year arrangement, while also recognizing the additional efficiencies created by broader audit coverage over time. It also complements Deloitte's co-sourcing model, which is designed for rapid deployment, consistent delivery quality, and strong day-to-day coordination with university internal audit teams. At the end of each contract year, credits would be provided retroactively based on the number of confirmed eligible audits awarded to Deloitte, excluding Title IX audits.

   George Mason University Response: Confirmed

5. If the University awards/has multiple contracts with your firm (now or in the future) please clarify that the volume discounts, if offered, will be applied against the total spend with the University under all contracts.

   Deloitte & Touche LLP Response: No. Any volume discounts offered by Deloitte would apply only to the scope of internal audit co-sourcing services. Deloitte's pricing for this proposal was developed specifically for Internal Audit Co-Sourcing Services, and the related discount structure is intended to reflect the scope, volume, and delivery efficiencies associated with those internal audit services only.

   George Mason University Response: Confirmed

6. Please advise if your firm offers any additional financial or value-added incentives for George Mason University that can be provided by your organization (such as free trainings, no charge consultations, or other services)?

   Deloitte & Touche LLP Response: Yes, Deloitte offers a range of value-added resources and experiences that can benefit Mason. Deloitte facilitates exclusive Higher Education forums and leadership events at Deloitte University (DU), helping higher education leaders stay current on emerging trends, regulatory developments, and leading practices. We also offer access to Deloitte Labs, including specialized, hands-on workshops such as Chief Financial Officer Transition Labs, Chief Audit Executive Transition Labs, Technology Labs, and AI Visioning Labs, which are designed to support practical knowledge exchange and skill-building for audit, risk, finance, and technology leaders.

In addition, Deloitte can provide customized, user-centric training programs tailored to Mason's environment, incorporating interactive workshops, hands-on simulations, and scenario-based learning to support knowledge transfer and capability building. As part of our post-training support, we can also provide ongoing consultation, Q&A sessions, and follow-up workshops to address evolving questions, reinforce learning, and help Mason navigate emerging challenges.

George Mason University Response: Confirmed

7. Confirm you will not add additional terms and conditions to any scope/statement of work (SOW), quote, or proposal issued to Mason. Mason should not be required to sign a separate SOW, quote, or proposal and each shall be limited to an outline or description of the work to be performed under each specific engagement. Mason's issuance of a Purchase Order is considered confirmation of the engagement.

   Deloitte & Touche LLP Response: Deloitte agrees that it shall not add additional terms and conditions to any scope/statement of work (SOW) or quote issued pursuant to this RFP, subject to the negotiation of a mutually agreed upon contract. Deloitte would like to clarify that the parties shall mutually agree upon the scope of work, including deliverables, specifications, and pricing, as part of an SOW issued under the resulting contract.

   George Mason University Response: Confirmed

8. Are you willing to hold prices firm for the life of this contract; if not for the life of the contract, for the initial term and the first renewal?

   Deloitte & Touche LLP Response: No. Deloitte is not willing to hold prices firm for the life of the contract, nor for the initial term and first renewal option. Given the contemplated contract structure of a three-year initial term with four successive one-year renewal options, Deloitte's pricing would be subject to an annual increase, applied prospectively each year during the contract term.

   George Mason University Response: Confirmed

9. In proposal submission, it states "Invoice payment terms will be set at Net 30. Rates will be subject to an annual escalation of 3%." This is in direct conflict with our standard contract form that states" Contract price(s) for the additional one-year periods shall not exceed the Contract price(s) of the prior contract year increased/decreased by more than the percentage increase/decrease of the "services" category of the CPI-U section of the Consumer Price Index of the United States Bureau of Labor Statistics for the latest twelve months for which statistics are available or 2%, whichever is lower." Please confirm you agree to this.

   Deloitte & Touche LLP Response: Yes. Deloitte agrees that pricing for any additional one-year renewal period will not exceed the prior contract year pricing by more than the lesser of the applicable increase/decrease in the CPI-U "services" category for the latest twelve months available or 2%. Accordingly, Deloitte confirms that the reference in our proposal to a 3% annual escalation is revised to conform to the University's contract requirements.

   George Mason University Response: Confirmed

10. Do you agree to offer the same rates to other VASCUPP institutions?

    Deloitte & Touche LLP Response: Yes, we are willing to offer the same rates to other VASCUPP institutions with similar Internal Audit co-sourcing scope

    George Mason University Response: Confirmed

11. If awarded a contract, do you acknowledge, agree and understand George Mason University cannot guarantee a minimum amount of business?

    Deloitte & Touche LLP. Response: Yes, we acknowledge and understand that George Mason University cannot guarantee a minimum amount of business. However, if George Mason University awards Deloitte the full annual portfolio (excluding Title IX) of internal audit engagements, we would provide a 4% discount on the price per contract year.

    George Mason University Response: Confirmed

12. Confirm your understanding of the following regarding payment and invoicing.
    - Work shall not begin until a Mason PO has been issued. A separate PO will be issued per engagement.
    - Mason will not prepay for services. All invoices must be submitted after services rendered.
    - All invoices must come from and be payable to Deloitte & Touche LLP. Mason will not accept invoices from subcontractors.
    - Invoices must detail the work performed per labor category with the agreed upon rates.

    Deloitte & Touche LLP Response: Yes, we confirm our understanding that: (1) work will not begin until Mason issues a purchase order, with a separate purchase order for each engagement; (2) invoices will be submitted only after services are rendered; (3) invoices will be issued by and payable to Deloitte & Touche LLP, and not by subcontractors; and (4) invoices will detail the work performed by labor category at the agreed rates.

    George Mason University Response: Confirmed

13. Offeror acknowledges and agrees to safeguard all University information (including confidential, restricted, and regulated data) whether shared orally, in writing, or electronically, and to comply with all confidentiality, privacy, and information security requirements stated herein and in the resulting contract.

    Deloitte & Touche LLP Response: Deloitte acknowledges and agrees to safeguard all University information (including confidential, restricted, and regulated data) whether shared orally, in writing, or electronically, in accordance with the resulting contract and to comply with all confidentiality, privacy, and information security requirements stated herein and in the resulting contract.

    George Mason University Response: Confirmed

14. Deloitte & Touche LLP referenced exceptions to George Mason's Standard Terms and Conditions; however, this information was noted in the proposal's submission as sections and not the redlines. Please provide your exemptions for consideration using the Clarification Attachment included.

    Deloitte & Touche LLP Response: Please see our requested redlines in the Clarification Attachment. Our redlines are consistent with Standard Contract GMU-1827-23-21, between our related entity, Deloitte Consulting LLP, and George Mason.

George Mason University Response:
The following redlines have not been accepted:

J. Changes to the Contract: redlines rejected and restored to original. The inserted statement can be added to Section II Scope of Contract.

M. Compliance: Payment Card Industry Data Security (PCI DSS), the strike through has been rejected. It was previously agreed to. The other redlines in this section are accepted.

Sections PP. University Data, QQ. University Data Security, and RR. University Data Upon Termination or Expiration: All three have been rejected. These contract terms must be in the terms and conditions. If you wish to redline specific parts, we will review those, but complete omission of these will not be accepted. Any change to these terms will have to be reviewed and approved by GMU's cybersecurity team which will expect similar or stronger protections for the sensitive university data contemplated under this agreement

Data Security Addendum: This has been rejected in full. The potential for sensitive data/PII on this contract is high, therefore we must insist on fully incorporating this addendum which is commonly incorporated by GMU in other similar agreements. You may offer redlines to this addendum but any change to these terms will have to be reviewed and approved by GMU's cybersecurity team which will expect similar or stronger protections for the sensitive university data contemplated under this agreement.

All other redlines are accepted.

Deloitte & Touche LLP Response: Thank you for your acceptance of all other redlines. We would ask that GMU reconsider the redlines in Section J, as they are consistent with what was previously agreed to by GMU and our related entity, Deloitte Consulting LLP, in GMU-1827-23-21 (the "Existing Contract") and adding our requested language to Section II Scope of Contract seems to create a conflict between the language in Section J and our requested language. We agree to withdraw the redlines in Section M, Compliance. With regard to Sections PP, QQ, and RR, we had proposed removing these Sections in order to avoid confusion given that "University Data" is a defined term in the Data Security Addendum and our Data Security obligations are set forth in the Data Security Addendum. As such, we have updated Sections PP and QQ to refer to the Data Security Addendum and we have proposed edits to Section RR that align with what was previously agreed to in the Existing Contract. With regard to the Data Security Addendum, we agree that it will need to be incorporated into the Contract. We would ask that GMU and its cybersecurity team consider the Data Security Addendum that was previously agreed to in the Existing Contract, which also contemplated potential access to sensitive data/PII, a copy of which we are including with our response.

Please advise if you have any questions or need clarification before responding.

Regards,

Sara Siddall

Sara Siddall, CUPO
Strategic Sourcing Manager | Purchasing
ssiddall@gmu.edu

Clarification Attachment

STANDARD TERMS AND CONDITIONS:

E. AUDIT: The Contractor shall retain all billing and payment books, records, and other documents relative to the fees and expenses incurred in performing the Services under this Contract for five (5) years after final payment, or until audited by the Commonwealth of Virginia, whichever is sooner. Upon reasonable advance notice, during normal business hours, George Mason, its authorized agents, and/or state auditors shall have full access to and the right to examine any of said materials during said period to the extent necessary to substantiate made under this Contract.
Accepted by George Mason

H. BACKGROUND CHECKS: Prior to any of Contractors employees, agents, or subcontractors (collectively "Personnel") performing services on any George Mason campus, Contractor shall, at its sole expense, obtain background checks on all Personnel in accordance with Contractor's policies. Such background checks shall include, at minimum: a review of the Personnel's records to include social security number search, federal criminal records (any misdemeanor convictions and/or felony convictions), the Sex Offender Registry, and the SanctionsBase+ Search or equivalent. Contractor agrees that all such Personnel have completed ~~ ~~these background checks~~.~~ Signature on this Contract confirms your compliance with this requirement.
Accepted by George Mason

I. CANCELLATION OF CONTRACT: George Mason reserves the right to cancel this Contract for convenience without penalty, for any reason, upon 60 days written notice to the Contractor. In the event the initial Contract period is for more than 12 months, the resulting Contract may be terminated by either party for convenience, without penalty, after the initial 12 months of the Contract period upon 60 days written notice to the other party. Any contract cancellation notice shall not relieve the Contractor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of cancellation, however no new SOWs may be executed after the effective date of any termination of this Contract. If any SOW is terminated pursuant to this Contract, this Contract shall continue to apply to all SOWs that have not been terminated.

A SOW may be terminated by a party, for cause, by giving 30 days' prior written notice to the other party, provided that the breaching party does not cure the breach within the notice period. Contractor may terminate this Contract, any SOW or any part of the Services, upon written notice to George Mason, if Contractor determines that the performance of any part of the Services would be in conflict with law, or independence or professional rules. Upon any termination of any SOW, George Mason shall pay Contractor for all Services performed through the effective date of termination of such SOW.
Accepted by George Mason

J. CHANGES TO THE CONTRACT. The parties may agree in writing to modify the scope of a SOW. An increase or decrease in the price of the Contract resulting from such modification shall be agreed to by the parties as a part of their written agreement to modify the scope of the SOW.~~Changes can be made to this Contract in any of the following ways:~~

~~George Mason may order changes within the general scope of Contract at any time by written notice to Contractor. Changes within the scope of this Contract include, but are not limited to, things such as services to be performed, the method of packing or shipment, and the place of delivery or installation. Contractor shall comply with the notice upon receipt. Contractor shall be compensated for any additional costs incurred as the result of such order and shall give George Mason a credit for any savings. Said compensation shall be determined by one of the following methods:~~
~~By mutual agreement between the parties in writing; or~~

~~By agreeing upon a unit price or using a unit price set forth in the contract, if the work to be done can be expressed in units, and the contractor accounts for the number of units of work performed, subject to the George Mason's right to audit Contractor's records and/or to determine the correct number of units independently; or~~

~~By ordering Contractor to proceed with the work and keep a record of all costs incurred and savings realized. A markup for overhead and profit may be allowed if provided by the Contract. The same markup shall be used for determining a decrease in price as the result of savings realized. Contractor shall present George Mason with all vouchers and records of expenses incurred and savings realized. George Mason shall have the right to audit the records of Contractor as it deems necessary to determine costs or savings. Any claim for an adjustment in price under this provision must be asserted by written notice to George Mason within thirty (30) days from the date of receipt of the written order from George Mason. If the Parties fail to agree on an amount of adjustment, the question of an increase or decrease in the contract price or time for performance shall be resolved in accordance with the procedures for resolving disputes provided by the Disputes Clause of this Contract or, if there is none, in accordance with the disputes provisions of the Commonwealth of Virginia Purchasing Manual for Institutions of Higher Education and Their Contractors. Neither the existence of a claim nor a dispute resolution process, litigation or any other provision of this Contract shall excuse the~~

~~Contractor from promptly complying with the changes ordered by George Mason or with the performance of the contract generally.~~
Accepted by George Mason

Deloitte Response: We would ask that GMU reconsider the redlines originally proposed in this Section J, as they are consistent with what was previously agreed to by GMU and our related entity, Deloitte Consulting LLP, in GMU-1827-23-21 (the "Existing Contract") and adding our requested language to Section II Scope of Contract (pursuant to GMU's comment in Negotiation Letter 2) seems to create a conflict between the original language in Section J and our requested language.

L. COLLECTION AND ATTORNEY'S FEES: N/A
Accepted by George Mason

M. COMPLIANCE: Contractor, as applicable to it in its performance of the services provided to George Mason under this Contract, shall comply with any and all applicable local, state, federal, and international laws, and regulations, including but not limited to: the Family Educational Rights and Privacy Act (FERPA), Health Insurance Portability and Accountability Act (HIPAA) and Health Information Technology for Economic and Clinical Health Act (HITECH), Government Data Collection and Dissemination Practices Act, Gramm-Leach-Bliley Financial Modernization Act (GLB), Payment Card Industry Data Security Standards (PCI-DSS), Americans with Disabilities Act (ADA), and Federal Export Administration Regulations. Any Contractor personnel visiting George Mason facilities will comply with all applicable George Mason policies regarding access to, use of, and conduct within such facilities as provided by the facility manager prior to execution of the applicable SOW. George Mason's policies can be found at https://universitypolicy.gmu.edu/all-policies/ and any facility specific policies can be obtained from the facility manager.

Deloitte Response: Accepted

N. CONFIDENTIALITY OF PERSONALLY IDENTIFIABLE INFORMATION: The Contractor shall ensure that personally identifiable information ("PII") which is defined as any nonpublic information that that is received by Contractor from, or on behalf of George Mason in connection with the Services, that is capable of individually identifying a natural person and by itself or when combined with other information can be connected to a specific person and may include but is not limited to personal identifiers such as name, address, phone, date of birth, Social Security number, student or personal identification numbers, driver's license numbers, state or federal identification numbers, biometric information, religious or political affiliation, non-directory information, and any other information protected by state or federal privacy laws, will be collected and, if collected, accessed, viewed, received, obtained, created, transmitted, maintained, used, processed, stored, or disposed of, will be treated~~held~~ confidential and in accordance with this Contract, during and following the term of this Contract, and, except to the extent required by law, will not be divulged without the individual's and George Mason's written consent and only in accordance with federal law or the Code of Virginia.

Please review redlines and confirm acceptance.

Deloitte Response: Accepted

P. CONTINUITY OF SERVICES:

1. The Contractor recognizes that the services under this Contract are vital to George Mason and must be continued without interruption and that, upon Contract expiration, a successor, either George Mason or another contractor, may continue them. The Contractor agrees:
   a. To exercise its best efforts and cooperation to affect an orderly and efficient transition to a successor; and
   b. To make all George Mason owned facilities, equipment, and data available to any successor at an appropriate time prior to the expiration of the Contract to facilitate transition to successor~~.~~
2. The Contractor shall, upon written notice from the Procurement Officer, furnish phase-in/phase-out services for up to ninety (90) days after this Contract expires and shall negotiate in good faith a plan with the successor to execute the phase-in/phase-out services. This plan shall be subject to the Procurement Officer's approval.
3. The Contractor shall be reimbursed for all reasonable, pre-approved phase-in/phase-out costs (i.e., costs incurred within the agreed period after Contract expiration that result from phase-in, phase-out operations). All phase-in/phase-out work fees must be approved by the Procurement Officer in writing prior to commencement of said work.

Accepted by George Mason

R. DEFAULT: N/A Accepted by George Mason

U. EXPORT CONTROL: N/A Accepted by George Mason

V. FORCE MAJEURE: George Mason and Contractor shall be excused from any and all liability for failure or delay in performance of any obligation under this Contract resulting from any cause not within the respective party's reasonable control, which includes but is not limited to acts of God, fire, flood, explosion, earthquake, or other natural forces, war, civil unrest, accident, any strike or labor disturbance, travel restrictions, acts of government, disease, pandemic, or contagion, whether such cause is similar or dissimilar to any of the foregoing. Upon written notification from the other party ~~-~~that such cause has occurred, that extends past ten (10) business days, the other party may terminate this Contract and the applicable SOW for convenience and Contractor agrees to directly refund all payments to George Mason, for services not yet performed as of the effective date of termination, including any pre-paid deposits within 14 days.
Accepted by George Mason

~~W.~~ FUTURE GOODS AND SERVICES: George Mason reserves the right to request Contractor provide additional goods and/or services that may be required by George Mason during the term of this Contract. Any such goods and/or services will be provided by the Contractor under the same pricing, terms and conditions of this Contract. Such additional goods and/or services may include other products, components, accessories, subsystems or related services that are newly introduced during the term of the Contract. All additional goods and/or services will be agreed to between George Mason and Contractor pursuant to an SOW or the process described in Section J, above, as applicable.
Accepted by George Mason

Y. INDEMNIFICATION: Contractor agrees to indemnify, defend and hold harmless George Mason, the Commonwealth of Virginia, its officers, agents, and employees from any claims, damages and actions of any kind or nature, whether at law or in equity, attributable to claims of third parties solely for bodily injury, death or physical damage to real or tangible personal property to the extent directly and proximately caused by the negligence or intentional misconduct of the Contractor while engaged in the performance of Services~~,~~ provided that such liability is not attributable to the sole negligence of George Mason or to the failure of George Mason to use the materials, goods, or equipment in the manner already and permanently described by the Contractor on the materials, goods or equipment delivered.

Contractor agrees to indemnify, defend and hold harmless George Mason and its personnel from all Claims attributable to claims of third parties for infringement by a Deliverable of any U.S. patent existing at the time of delivery or copyright or any unauthorized use of any trade secret, except to the extent that such infringement or unauthorized use arises from (i) modification of the Deliverable other than by Contractor or its subcontractors, or use thereof in a manner not contemplated by the applicable SOW, (ii) the failure of the indemnified party to use any corrections or modifications made available by Contractor, (iii) information, materials, instructions, specifications, requirements or designs provided by or on behalf of the indemnified party, or (iv) the use of the Deliverable in combination with any platform, product, network or data not provided by Contractor. If George Mason's use of any such Deliverable, or any portion thereof, is or is likely to be enjoined by order of a court of competent jurisdiction as such an infringement or unauthorized use, Contractor, at its option and expense, shall have the right to (x) procure for George Mason the continued use of such Deliverable, (y) replace such Deliverable with a non-infringing Deliverable, or (z) modify such Deliverable so it becomes non-infringing; provided that, if (y) or (z) is the option chosen by Contractor, the replacement or modified Deliverable is capable of performing substantially the same function. In the event Contractor cannot reasonably procure, replace or modify such Deliverable in accordance with the immediately preceding sentence, Contractor may require George Mason to cease use of such Deliverable and refund the professional fees paid to Contractor with respect to the Services giving rise to such Deliverable. The foregoing provisions of this sub-Section constitute the sole and exclusive remedy of George Mason, and the sole and exclusive obligation of Contractor, relating to a claim that any of Contractor's Deliverables infringes any patent, copyright or other intellectual property right of a third party. Contractor understands and acknowledges that George Mason has not agreed to provide any indemnification or save harmless agreements running to Contractor.
Accepted by George Mason

Z. INDEPENDENT CONTRACTOR: The Contractor is not an employee of George Mason, but is engaged as an independent contractor. Nothing in this Contract shall be construed as authority for the Contractor to make commitments which will bind George Mason or to otherwise act on behalf of George Mason, except as George Mason may expressly authorize in writing.
Accepted by George Mason

~~BB.~~ INSURANCE: The Contractor shall maintain all insurance necessary with respect to the services provided to George Mason. The Contractor further certifies that they will maintain the insurance coverage during the entire term of the Contract and that all insurance is to be placed with insurers with a current reasonable A.M. Best's rating or the equivalent rating from another nationally recognized rating firm authorized or legally permitted to sell insurance in the Commonwealth of Virginia by the Virginia State Corporation Commission. The Commonwealth of Virginia and George Mason shall be included as an additional insured on the commercial general liability and auto liability policies with respect to Contractor's acts or omissions in performance under this Contract.

1. Commercial General Liability Insurance in an amount not less than one million dollars ($1,000,000) per occurrence for bodily injury or property damage, personal injury and advertising injury, products and completed operations coverage;

2. Workers Compensation Insurance in an amount not less than that prescribed by statutory limits; and, as applicable;
3. Commercial Automobile Liability Insurance applicable to bodily injury and property damage, covering owned, non-owned, leased, and hired vehicles in an amount not less than one million dollars ($1,000,000) per occurrence; and

4. An umbrella/excess policy in an amount not less than five million dollars ($5,000,000) to apply over and above Commercial General Liability, Employer's Liability, Workers' Compensation, and Commercial Automobile Liability Insurance.

Accepted by George Mason

~~CC.~~ INTELLECTUAL PROPERTY: Upon full payment to Contractor hereunder and subject to the terms and conditions contained herein, Contractor hereby (i) assigns to Mason all rights in and to the Deliverables, other than any Contractor Technology included therein; and (ii) grants Mason a royalty-free, fully paid- up, non-exclusive license to use, for Mason's internal business purposes, any Contractor Technology included in the Deliverables in connection with its use of the Deliverables. For purposes of this Contract (i) "Contractor Technology" means works of authorship, materials, information and other intellectual property created prior to or independently of the performance of the Services, or created by Contractor or its subcontractors as a tool for their use in performing the Services, plus any modifications or enhancements thereto and derivative works based thereon; and (ii) "Deliverables" means all works of authorship, materials, information and other intellectual property that Contractor or its subcontractors create for delivery to Mason as a result of the Services.

Accepted by George Mason

HH. REMEDIES: If the Contractor breaches this Contract, in addition to any other rights or remedies, George Mason may terminate this Contract in accordance with Section I (Cancellation of Contract)~~.~~

Accepted by George Mason

II. RENEWAL OF CONTRACT: Unless otherwise canceled, modified or renegotiated this Contract will renew automatically for one-year periods under the current terms, conditions, and prices. Should the Contractor require any changes to the Contract they must contact the Procurement Officer 90 days prior to the end of any contract year. This Contract will not exceed seven (7) years in length.

1. Contract price(s) for the additional one-year periods shall not exceed the Contract price(s) of the prior contract year increased/decreased by more than the percentage increase/decrease of the "services" category of the CPI-U section of the Consumer Price Index of the United States Bureau of Labor Statistics for the latest twelve months for which statistics are available or 2%, whichever is lower.

Accepted by George Mason

KK. RESPONSE TO LEGAL ORDERS, DEMANDS, OR REQUESTS FOR DATA: Except as otherwise expressly prohibited by law, Contractor will: i) promptly notify George Mason of any subpoenas, warrants, or other legal orders, demands or requests received by Contractor seeking University Data; and ii) upon George Mason's request, provide George Mason with a copy of its response.

If George Mason receives a subpoena, warrant, or other legal order, demand (including request pursuant to the Virginia Freedom of Information Act) or request seeking University Data maintained and under control of Contractor, George Mason will promptly provide a copy to Contractor. Contractor will promptly supply George Mason with copies of University Data required for George Mason to respond, and will cooperate with George Mason's reasonable requests in connection with its response.

Accepted by George Mason

NN. SUBCONTRACTS: No portion of the work shall be subcontracted without prior written consent from George Mason. In the event that the Contractor desires to subcontract some part of the work specified herein, the Contractor shall furnish George Mason the names, qualifications and experience of their proposed subcontractors. The Contractor shall, however, remain fully liable and responsible for the work to be done by its subcontractor(s) and shall assure compliance with all requirements of this Contract. This paragraph applies to, but is not limited to, subcontractor(s) who process University Data. Notwithstanding anything herein to the contrary, Mason hereby consents to Contractor subcontracting any portion of the Services to any affiliate or related entity of Contractor, whether located within or outside the United States, and/or any subcontractor identified in Contractor's Proposal or the relevant SOW, with the agreement by Contractor that no University Data, including production, non-production, backup, audit evidence, workpapers, reports, extracts, or metadata, may be ~~accessed from,~~ stored in, ~~processed in,~~ transmitted to, or hosted outside the United States ~~no~~

~~production system data will be stored or hosted outside of the United States~~ unless so specified in a mutually agreed upon SOW.

Please review redlines and confirm acceptance.

Deloitte Response: We agree with the inserted language, subject to the clarification shown in redlines that University Data may be accessed from or processed outside the United States. This is consistent with the language previously agreed to in the Existing Contract.

PP. UNIVERSITY DATA: ~~INTENTIONALLY DELETED~~Please see Section 1(b) of the Data Security Addendum~~University Data includes all George Mason owned, controlled, or collected PII and any other information that is not intentionally made available by George Mason on public websites, including but not limited to business, administrative and financial data, intellectual property, and patient, student and personnel data~~. ~~Contractor agrees to the following regarding University Data it may collect or process as part of this Contract:~~

~~a. Contractor will use University Data only for the purpose of fulfilling its duties under the Contract and will not share such data with or disclose it to any third party without the prior written consent of George Mason, except as required by the Contract or as otherwise required by law. University Data will only be processed by Contractor to the extent necessary to fulfill its responsibilities under the Contract or as otherwise directed by George Mason.~~

~~b. University Data, including any back-ups, will not be accessed, stored, or transferred outside the United States without prior written consent from George Mason. Contractor will provide access to University Data only to its employees and subcontractors who need to access the data to fulfill Contractor's obligations under the Contract. Contractor will ensure that employees who perform work under the Contract have read, understood, and received appropriate instruction as to how to comply with the data protection provisions of the Contract and to maintain the confidentiality of the University Data.~~

~~c. The parties agree that as between them, all rights including all intellectual property rights in and to University Data shall remain the exclusive property of George Mason, and Contractor has a limited, nonexclusive license to use the University Data as provided in the Contract solely for the purpose of performing its obligations under the Contract. The Contract does not give a party any rights, implied or otherwise, to the other party's data, content, or intellectual property, except as expressly stated in the Contract.~~

~~d. Contractor will take reasonable measures, including audit trails, to protect University Data against deterioration or degradation of data quality and authenticity. Contractor shall be responsible for ensuring that University Data, per the Virginia Public Records Act, is preserved, maintained, and accessible throughout their lifecycle, including converting and migrating electronic data as often as necessary so that information is not lost due to hardware, software, or media obsolescence or deterioration.~~

~~e. Contractor shall notify George Mason within three business days if it receives a request from an individual under any applicable law regarding PII about the individual, including but not limited to a request to view, access, delete, correct, or amend the information. Contractor shall not take any action regarding such a request except as directed by George Mason.~~

~~f. If Contractor will have access to University Data that includes "education records" as defined under the Family Educational Rights and Privacy Act (FERPA), the Contractor acknowledges that for the purposes of the Contract it will be designated as a "school official" with "legitimate educational interests" in the University education records, as those terms have been defined under FERPA and its implementing regulations, and the Contractor agrees to abide by the limitations and requirements imposed on school officials. Contractor will use the education records only for the purpose of fulfilling its duties under the Contract for George Mason's and its end user's benefit, and will not share such data with or disclose it to any third party except as provided for in the Contract, required by law, or authorized in writing by the University.~~

Please review redlines and confirm acceptance.

Deloitte Response: Accepted

QQ. UNIVERSITY DATA SECURITY: ~~INTENTIONALLY DELETED~~Data security is of paramount concern to George Mason. Contractor will utilize, store and process University Data in a secure environment in accordance with the applicable obligations set forth in the attached Data Security Addendum ~~commercial best practices, including appropriate administrative, physical, and technical safeguards, to secure such data from unauthorized access, disclosure, alteration, and use. Such measures will be no less protective than those used to secure Contractor's own data of a similar type, and in no event less than reasonable in view of the type and nature of the data involved. At a minimum, Contractor shall use industry-standard and up-to-date security tools and technologies such as anti-virus protections and intrusion detection methods to protect University Data~~. Furthermore, secondary use~~,~~ (*i.e.,* analytics/model training, benchmarking, product improvement, or marketing)~~, or~~ of University Data by Contractor for unrelated business purposes without George Mason's express written approval is prohibited. Notwithstanding the foregoing, University consents to Contractor using University Data with AI tools and applications used by Contractor in the performance of the Services hereunder. In the event of conflict between the Contract and Data Security Addendum, the provision affording greater protection to University Data shall control.

~~a. Immediately upon becoming aware of circumstances that could have resulted in unauthorized access to or disclosure or use of University Data, Contractor will notify George Mason, fully investigate the incident, and cooperate fully with George Mason's investigation of and response to and remediation of the incident. Except as otherwise required by law, Contractor will not provide notice of the incident directly to individuals who's PII was involved, regulatory agencies, or other entities, without prior written permission from George Mason.~~

~~b. If Contractor provides goods and services that require the exchange of sensitive University Data, the Data Security Addendum attached to this Contract provides additional requirements Contractor must take to protect the University Data. George Mason reserves the right to determine whether the University Data involved in this Contract is sensitive, and if it so determines it will provide the Data Security Addendum to Contractor and it will be attached to and incorporated into this contract. Types of University Data that may be considered sensitive include, but is not limited to, (1) PII; (2) credit card data; (3) financial or business data which has the potential to affect the accuracy of the University's financial statements; (4) medical or health data; (5) sensitive or confidential business information; (6) trade secrets; (7) data which could create a security (including IT security) risk to George Mason; and (8) confidential student or employee information.~~

~~c. George Mason reserves the right in its sole discretion to perform audits of Contactor, at George Mason's expense, to ensure compliance with all obligations regarding University Data. Contractor shall reasonably cooperate in the performance of such audits. Contractor will make available to George Mason all information necessary to demonstrate compliance with its data processing obligations. Failure to adequately protect University Data or comply with the terms of this Contract with regard to University Data may be grounds to terminate this Contract.~~

Please review redlines and confirm acceptance.

Deloitte Response: We agree with the inserted language, subject to the clarifications shown in redlines that specifically define what secondary use means and that University Data may be used with AI tools used by Contractor in its performance of the Services.

RR. UNIVERSITY DATA UPON TERMINATION OR EXPIRATION: ~~INTENTIONALLY DELETED~~Upon termination or expiration of the Contract and upon written request, Contractor will take reasonable steps based on established industry frameworks and designed to ensure that all University Data in its possession or control are securely returned or destroyed as directed by George Mason in its sole discretion except retention for archival purposes to the extent permitted by law, or as otherwise required by any law, regulation or professional standards to which Contractor is subject to ~~within 180 days of the request being made~~. ~~Transfer to George Mason or a third party designated by George Mason shall occur within a reasonable period of time, and without significant interruption in service. Contractor shall ensure that such transfer/migration uses facilities and methods that are compatible with the relevant systems of George Mason or its transferee, and to the extent technologically feasible, that George Mason will have reasonable access to University Data during the transition.~~ In the event that George Mason requests destruction of ~~its~~ University D~~d~~ata, Contractor agrees to Securely D~~d~~estroy all data in its possession and in the possession of any subcontractors or agents to which the Contractor might have transferred University Data. Contractor agrees to provide documentation of data destruction to the University. Applicable obligations set forth in the Data Security Addendum related to c~~C~~onfidentiality, privacy, data security, breach response, return/destruction, audit cooperation, legal request cooperation, and limitations on use of University Data survive termination or expiration of the Contract for so long as Contractor retains or has access to University Data.

~~Contractor will notify the University of any impending cessation of its business and any contingency plans. This includes immediate transfer of any previously escrowed assets and University Data and providing George Mason access to Contractor's facilities to remove and destroy George Mason-owned assets and University Data. Contractor shall implement its exit plan and take all necessary actions to ensure a smooth transition of service with minimal disruption to George Mason. Contractor will also provide a full inventory and configuration of servers, routers, other hardware, and software involved in service delivery along with supporting documentation, indicating which if any of these are owned by or dedicated to George Mason. Contractor will work closely with its successor to ensure a successful transition to the new equipment, with minimal downtime and effect on George Mason, all such work to be coordinated and performed in advance of the formal, final transition date.~~

Please review redlines and confirm acceptance.

Deloitte Response: We agree with the inserted language, subject to the clarification shown in redlines that the ongoing applicable obligations are those listed in the Data Security Addendum.

SS. LIMITATION ON LIABILITY: Contractor, its subsidiaries, subcontractors, and their respective personnel shall not be liable to George Mason for any claims, liabilities, or expenses relating to this Contract, any SOW, or the Services ("Claims") for an aggregate amount in excess of the fees paid by George Mason to Contractor under such SOW, except to the extent resulting from (i) the accidental or deliberate release of personally identifiable information by Contractor, its subsidiaries, subcontractors, and their respective personnel in breach of its confidentiality obligations under this Contract, to the extent arising from the negligence of Contractor , its subsidiaries, subcontractors, and their respective personnel ~~of Contractor~~, in which event Contractor, its subsidiaries, subcontractors, and their respective personnel shall not be liable to the other party for any Claims resulting from such disclosures for an aggregate amount in excess of $1,000,000, or (ii) the recklessness or intentional misconduct of Contractor or its subcontractors. In no event shall Contractor, its subsidiaries, subcontractors, or their respective personnel be liable for any loss of use, data, goodwill, revenues or profits (whether or not deemed to constitute a direct Claim), or any consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense, relating to this Contract, any SOW, or the Services. This Section shall not apply to claims for which Contractor has an obligation to indemnity George Mason under Section Y. Please review redlines and confirm acceptance.

Deloitte Response: We agree with the inserted language, subject to the clarification shown in redlines that Contractor is responsible for the negligence of Contractor, its subsidiaries, subcontractors, and their respective personnel.

TT. LIMITATION ON WARRANTIES: THIS IS A SERVICES ENGAGEMENT. CONTRACTOR WARRANTS THAT IT SHALL PERFORM THE SERVICES IN GOOD FAITH AND IN A PROFESSIONAL MANNER. CONTRACTOR DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.
Accepted by George Mason

DATA SECURITY ADDENDUM:

This Addendum supplements the above-referenced Contract between the University and Full legal name of Firm/Vendor ("Selected Firm/Vendor") as of the Effective Date (the "Contract"). It is applicable only in those situations where the Selected Firm/Vendor provides goods or services under the Contract or a Purchase Order which necessitate that the Selected Firm/Vendor create, obtain, transmit, use, maintain, process, store, or dispose of University's Protected Data (as defined in the Definitions Section of this Addendum) as part of its work under the Contract.

This Addendum sets forth the terms and conditions pursuant to which Protected Data will be safeguarded by the Selected Firm/Vendor during the term of the Parties' Contract and after its termination.

1. Definitions

Terms used herein shall have the same definition as stated in the Contract. Additionally, the following definitions shall apply to this Addendum.

a. **"Personally Identifiable Information ("PII")"** shall mean any nonpublic information that is received by Selected Firm/Vendor from, or on behalf of the University in connection with the Services, that is capable of individually identifying a natural person and ~~means any information that can be connected to a specific person and may~~ includes but is not limited to: personal identifiers such as name, address, phone, date of birth, Social Security number, email address, student or personal identification numbers, driver's license numbers, state or federal identification numbers such as passport, visa or state identity card numbers, non-directory information; "personal information" as defined in Virginia Code section 18.2-186.6 and/or any successor laws of the Commonwealth of Virginia; personally identifiable information contained in student education records as that term is defined in the Family Educational Rights and Privacy Act, 20 USC 1232g; "medical information" as defined in Virginia Code Section 32.1-127.1:05; "protected health information" as that term is defined in the Health Insurance Portability and Accountability Act, 45 CFR Part 160.103; nonpublic personal information as that term is defined in the Gramm-Leach- Bliley Financial Modernization Act of 1999, 15 USC 6809; credit and debit card numbers and/or access codes and other cardholder data and sensitive authentication data as those terms are defined in the Payment Card Industry Data Security Standards; and other financial account numbers, access codes ~~and any other information protected by state or federal privacy laws~~.

b. **"University Data"** includes all University owned Personally Identifiable Information and other confidential information of the University that is not intentionally made generally available by the University on public websites, including but not limited to business, administrative and financial data, intellectual property, and patient, student and personnel data, that is received by Selected Firm/Vendor from, or on behalf of University in connection with the Services. University Data shall not include any Contractor Technology (as defined in the Contract).

~~c.~~ **Reserved**~~**"Protected Data" means** data identified by University to Selected Firm/Vendor as Protected Data and may include, but is not limited to: (1) PII; (2) credit card data; (3) financial or business data which has the potential to affect the accuracy of the University's financial statements; (4) medical or health data; (5) sensitive or confidential business information; (6) trade secrets;~~

~~d.~~c. ~~(7) data which could create a security (including IT security) risk to the University; and (8) confidential student or employee information. 'Protected Data' includes both Highly Sensitive and Restricted categories of data as defined in the University Policy 1114 Data Stewardship.~~.

~~e.~~d. **"Securely Destroy"** means taking actions that render data written on media unrecoverable by both ordinary and extraordinary means. These actions must meet or exceed those sections of the National Institute of Standards and Technology (NIST) SP 800-88 guidelines relevant to data categorized as high security.

~~f.~~e. **"Security Breach"** means a confirmed security-relevant event in which the security of a Selected Firm/Vendor system or procedure used to create, obtain, transmit, maintain, use, process, store or dispose of data is breached, and in which University Data under the control of Selected Firm/Vendor is exposed to unauthorized disclosure, access, alteration, or use.

~~g.~~f. **"Services"** means any goods or services acquired by the University from the Selected Firm/Vendor pursuant to the Contract.

2. Data Security

a. Computer and network security is of paramount concern to the University. The University wants to ensure that computer/network hardware and software does not compromise the security of IT environment. Selected Firm/Vendor will utilize, store and process University Data in a secure environment in accordance with commercial best practices, including appropriate administrative, physical, and technical safeguards, to secure such University Data under the control of Vendor from unauthorized access, disclosure, alteration, and use. Such measures will be no less protective than those used to secure Selected Firm/Vendor's own data of a similar type, and in no event less than reasonable in view of the type and nature of the data involved. Without limiting the foregoing, Selected Firm/Vendor warrants that all electronic University Data will be encrypted in transmission by Selected Firm/Vendor over public networks (including via web interface) and stored at no less than 128-bit level encryption~~In addition to the security requirements stated in the Contract, Selected Firm/Vendor warrants that all electronic Protected Data will be encrypted in transmission (including via web interface) and stored at AES-128 encryption or greater. Additionally, Selected Firm/Vendor warrants that all Protected Data shall be Securely Destroyed, when destruction is requested by the University~~.

~~a.~~b. Selected Firm/Vendor will use industry-standard and up-to-date security tools and technologies such as anti-virus protections and intrusion detection methods in providing services under the Contract.

~~b.~~c. Intentionally Deleted~~If Selected Firm/Vendor's use of Protected Data include the storing, processing or transmitting of credit card data for the University, Selected Firm/Vendor represents and warrants that for the life of the Contract and while Selected Firm/Vendor has possession of University customer cardholder data, the software and services used for processing transactions shall be compliant with standards established by the Payment Card Industry (PCI) Security Standards Council (www.pcisecuritystandards.org). In the case of a third-party application, the application will be listed as PA-DSS compliant at the~~

~~time of implementation by the University. Selected Firm/Vendor acknowledges and agrees that it is responsible for the security of all University customer cardholder data or identity information managed, retained, or maintained by Selected Firm/Vendor, including but not limited to protecting against fraudulent or unapproved use of such credit card or identity information. Selected Firm/Vendor agrees to indemnify and hold University, its officers, employees, and agents, harmless for, from, and against any and all claims, causes of action, suits, judgments, assessments, costs (including reasonable attorneys' fees), and expenses arising out of or relating to any loss of University customer credit card or identity information managed, retained, or maintained by Selected Firm/Vendor, including but not limited to fraudulent or unapproved use of such credit card or identity information. Selected Firm/Vendor shall, upon written request, furnish proof of compliance with the Payment Card Industry Data Security Standard (PCI DSS) within 10 business days of the request. Selected Firm/Vendor agrees that, notwithstanding anything to the contrary in the Contract or the Addendum, the University may terminate the Contract immediately without penalty upon notice to the Selected Firm/Vendor in the event Selected Firm/Vendor fails to maintain compliance with the PCI DSS or fails to maintain the confidentiality or integrity of any cardholder data~~.

3. Employee Background Checks and Qualifications

a. Intentionally Deleted~~In addition to the employee background checks provided for in the Contract, Selected Firm/Vendor shall perform the following background checks on all employees who have potential to access Protected Data: Social Security Number trace; seven (7) year felony and misdemeanor criminal records check of federal, state, or local records (as applicable) for job related crimes; Office of Foreign Assets Control List (OFAC) check; Bureau of Industry and Security List (BIS) check; and Office of Defense Trade Controls Debarred Persons List (DDTC)~~.

4. Insurance

a. Intentionally Deleted~~In addition to the insurance requirements outlined in the Contract, Selected Firm/Vendor agrees to maintain Cyber Liability Insurance in an amount not less than $2,000,000 per incident, for the entire term of the Contract. The Commonwealth of Virginia and the University shall be named as an additional insured~~.

5. Security Breach

a. Selected Firm/Vendor shall notify abuse@gmu.edu within 24 hours of discovery of any Security Breach ~~actual or suspected unauthorized access, disclosure, loss, alteration, or compromise involving University Data~~ and shall provide continuing updates until remediation is complete.

~~a.~~b. Liability. In addition to any other remedies available to the University under law or equity, in the event of a Security Breach attributable to Selected Firm/Vendor's breach of the terms of this Addendum, Selected Firm/Vendor will reimburse the University ~~in full~~ for all reasonable out-of-pocket costs incurred by the University in (i) ~~investigation and remediation of any Security Breach of Protected Data, including but not limited to~~ providing legally required notification to individuals whose Personally Identifiable Information was compromised and to regulatory agencies or other entities as required by law or contract; and (ii) providing one year's credit monitoring to the affected individuals if the Personally Identifiable Information exposed during the breach could be used to commit financial identity theft; provided, however that Selected Firm/Vendor's liability under this Section 5(a) shall be subject to the limitation of liability in Section SS of the Contract ~~and the payment of legal fees, audit costs, fines, and other fees imposed by regulatory agencies or contracting partners as a result of the Security Breach~~.

6. Audits

a. Intentionally Deleted~~Selected Firm/Vendor will at its expense conduct or have conducted at least annually a: i) security audit with audit objectives deemed sufficient by the University, which attests the Selected Firm/Vendor's security policies, procedures and controls; ii) vulnerability scan, performed by industry-standard and up-to-date scanning technology, of Selected Firm/Vendor's electronic systems and facilities that are used in any way to deliver electronic services under the Contract; and iii) formal penetration test, performed by a process and qualified personnel approved by the University, of Selected Firm/Vendor's electronic systems and facilities that are used in any way to deliver electronic services under the Contract~~.

b. ~~Intentionally Deleted~~Additionally, ~~the Selected Firm/Vendor will provide the University upon request the results of the above audits, scans and tests, and will promptly modify its security measures as needed based on those results in order to meet its obligations under the Contract. The University may require, at University expense, the Selected Firm/Vendor to perform additional audits and tests, the results of which will be provided promptly to the University.~~ George Mason may request reasonable evidence of compliance, security questionnaires, penetration test summaries, remediation status, subcontractor attestations, and incident-specific audit information when University Data under Vendor's control is affected or reasonably at risk.

c. SOC/SSAE18: Deloitte LLP ("DLLP"), the parent entity of Selected Firm/Vendor, has engaged one or more third parties (each a "Service Provider") to (i) conduct an examination in accordance with Service Organization Controls 2 ("SOC 2") standards under the Statement on Standards for Attestation Engagements established by the American Institute of Certified Public Accountants to evaluate the description, suitability of the design, and the operating effectiveness of the security controls of DLLP's Infrastructure Support Services System relevant to security and availability, and to prepare a SOC 2 Type 2 report with respect thereto (the "SOC Report"). To facilitate compliance with such standards, upon written request, Selected Firm/Vendor must provide the University with its most recent SOC Report. It is further agreed that the SOC Report, which will be free of cost to the University, will be provided annually, within 30 days of University's written request. The SOC Report should be directed to the appropriate University employee identified by the University. University shall not disclose such SOC Report or refer thereto in any

Commented [NA1]: Commonwealth of Virginia requirement. Virginia Code § 2.2-5514.

Commented [NA2]: Deletion rejected. GMU requests modification. We can accept original language or the modified language proposed.

communication, to any other person or entity other than University and its representatives (provided that such representatives (i) only use such SOC Report on behalf of University, (ii) do not further disclose such SOC Report to any person or entity, and (iii) are subject to confidentiality obligations at least as stringent as those contained herein covering the reports obtained by such representatives). Selected Firm/ Vendor also commits to providing the University with a designated point of contact for the SOC Report, addressing issues raised in the SOC Report, and responding to any reasonable follow up questions posed by the University in relation to the SOC~~Selected Firm/Vendor must provide the University with its current industry standard independent third-party certification/attestation such as Service Organization Control (SOC) 2 Type II audit report, ISO27001/2 or equivalent, and provide a list of all subservice provider(s) relevant to the contract. The University shall have sole discretion to determine whether the audit report/certification/attestation provided is sufficient to satisfy the requirements of this paragraph. It is further agreed that such industry standard audit report/certificate/attestation, will be made available free of cost to the University, will be provided upon issuance by the auditor on an annual-basis. The report should be directed to the appropriate representative identified by the University. Selected Firm/Vendor also commits to providing the University with a designated point of contact for these reports, addressing issues raised in the report including if issues have been cited with the subservice provider(s), and responding to any follow up questions posed by the University in relation to the SOC report. Selected Firm/Vendor agrees to be held legally accountable for the accuracy of any self-attestations provided by the Selected Firm/Vendor towards fulfilling the requirements within this addendum~~.

Please review redlines and confirm acceptance.

Deloitte Response: In Section 5(a), we agree to provide notice within 24 hours of discovery, but we would ask to update the language to refer to the defined term, "Security Breach." In Section 6(b), we agree with the modified language proposed, subject to the clarification shown in redlines that these obligations apply to University Data under our control.

GEORGE MASON UNIVERSITY

Purchasing Department
4400 University Drive, MS 3C1, Fairfax, VA 22030
Phone: 703.993.2580; http://fiscal.gmu.edu/purchasing/

July 22, 2026

Julie Beecher
Managing Director - jbeecher@deloitte.com
Deloitte & Touche LLP
1919 N Lynn St Suite 1500
Arlington, VA 22209

SUBJECT: GMU-SS0808-25 Internal Audit Co-Sourcing Services

Dear Ms. Beecher;
We are requesting clarification on the addition discounted rate structure for volume services or length of engagements listed in your response to question 4 in the negotiation letters.

Question 4 stated: "Please advise if your firm would be willing to offer a discounted rate structure for volume services or length of engagement/project? As an example, if George Mason University contracts with your firm for a specific engagement/period of performance that exceeds a certain number of hours and/or a total volume of spend with your firm would you be willing to offer further discounts on your rates?

The response from Deloitte's response was "Deloitte & Touche LLP Response: If George Mason University awards Deloitte the full annual portfolio of internal audit engagements (excluding Title IX audits), we would provide a 4% discount on the price per contract year. In addition, to support a seamless transition from the incumbent provider, Deloitte would include 200 hours at no charge to assist with transition planning, knowledge transfer, coordination, and onboarding activities. This is intended to reduce disruption, accelerate audit readiness, and help the University realize value early in the engagement. At the end of each contract year, Deloitte will work with George Mason's purchasing office to confirm that all eligible internal audit engagements, excluding Title IX audits, were awarded to Deloitte for purposes of applying the discount.

If Deloitte is awarded less than the full annual portfolio of audits, we would still be prepared to offer a 1% discount on the applicable rate card if Deloitte is awarded 5 or more audits per contract year (excluding Title IX audits). Deloitte would also include 200 hours at no charge to assist with transition planning, knowledge transfer, coordination, and onboarding activities. This structure reflects our commitment to building a long-term relationship with George Mason under the RFP's contemplated multi-year arrangement, while also recognizing the additional efficiencies created by broader audit coverage over time. It also complements Deloitte's co-sourcing model, which is designed for rapid deployment, consistent delivery quality, and strong day-to-day coordination with university internal audit teams. At the end of each contract year, credits would be provided retroactively based on the number of confirmed eligible audits awarded to Deloitte, excluding Title IX audits.?

George Mason would like to propose the following language to be inserted into the Standard Contract. Please review the below language and confirm your acceptance or provide redlines.

"For each contract year, Deloitte shall provide George Mason University with the applicable volume-based discount described below based on the number and scope of eligible internal audit engagements awarded to Deloitte during that same contract year. For purposes of this section, "eligible internal audit engagements" means internal audit co-sourcing engagements awarded by George Mason University to Deloitte under this Contract during the applicable contract year, excluding Title IX audits.

A. Full Portfolio Discount. If George Mason University awards Deloitte the full annual portfolio

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Purchasing Department
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of eligible internal audit engagements for a contract year, Deloitte shall provide a four (4%) percent discount on all fees for eligible internal audit engagements performed under this Contract during that contract year. The discount shall apply to the fees charged for the applicable contract year and shall not be deferred solely to a renewal term or future contract year.

B. Five-Engagement or Greater Discount. If Deloitte is not awarded the full annual portfolio of eligible internal audit engagements, but is awarded five or more eligible internal audit engagements during a contract year, Deloitte shall provide a one (1%) percent discount on all fees for eligible internal audit engagements performed under this Contract during that contract year. For purposes of this threshold, an engagement shall count once it has been awarded to Deloitte through an executed task order, statement of work, purchase order, or other written authorization issued by the University.

C. Application of Discount. The applicable discount shall be applied to Deloitte's invoices during the contract year to the extent practicable. If the applicability or amount of the discount cannot be fully determined until the end of the contract year, Deloitte shall conduct a reconciliation with the University within thirty (30) days after the end of the contract year. Any resulting discount amount owed to the University shall be provided, at the University's option, as:
   1. a credit against outstanding invoices;
   2. a credit against future invoices under this Contract; or
   3. ~~a refund payable to the University within thirty (30) days after completion of the reconciliation.~~

If there are no outstanding or future invoices sufficient to absorb the credit, Deloitte shall issue a refund to the University within thirty (30) days after the reconciliation.

D. No Renewal-Only Limitation. The discounts described in this section are earned based on awards made during the applicable contract year and shall apply to that same contract year. Deloitte shall not condition the discount on renewal of the Contract, award of work in a subsequent contract year, or any minimum spend not expressly stated in this section.

E. Transition Support. Deloitte shall provide up to 200 hours of transition support at no additional charge to the University. Transition support may include transition planning, knowledge transfer, coordination with the incumbent provider, and onboarding activities~~, audit readiness activities, and related project management or administrative support requested by the University.~~ These no-charge hours shall not reduce the number of paid hours available under any engagement budget, shall not be billed to the University, and shall not be counted toward any minimum spend or engagement threshold.

F. No Exclusivity or Minimum Commitment. Nothing in this section requires the University to award Deloitte any minimum number of engagements, the full annual portfolio, or any particular engagement. The University retains sole discretion to determine the scope, timing, number, and award of internal audit engagements.

Deloitte & Touche LLP Response: Deloitte accepts Sections A through F of the University's proposed language with redlines to sections C and E. This confirmation resolves the discount structure clarification raised in your letter and reflects Deloitte's agreement that the applicable discount will be earned and applied based on eligible engagement awards during the same contract year. Deloitte's previously offered 200 hours of transition support at no additional charge also remains unchanged. Deloitte is prepared to proceed with incorporation of this language into the Standard Contract, subject only to final review for consistency with the executed contract and any non-substantive conforming

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edits required for contract integration.
George Mason University Accepts redlines. 7/27/26

George Mason would also like to clarify section J. Changes to the Contract. The language accepted is:

J. CHANGES TO THE CONTRACT. Changes can be made to this Contract in any of the following ways:

George Mason may order changes within the general scope of Contract at any time by written notice to Contractor. Changes within the scope of this Contract include, but are not limited to, things such as services to be performed, the method of packing or shipment, and the place of delivery or installation. Contractor shall comply with the notice upon receipt. Contractor shall be compensated for any additional costs incurred as the result of such order and shall give George Mason a credit for any savings. Said compensation shall be determined by one of the following methods:

By mutual agreement between the parties in writing; or

By agreeing upon a unit price or using a unit price set forth in the contract, if the work to be done can be expressed in units, and the contractor accounts for the number of units of work performed, subject to the George Mason's right to audit Contractor's records and/or to determine the correct number of units independently; or

By ordering Contractor to proceed with the work and keep a record of all costs incurred and savings realized. A markup for overhead and profit may be allowed if provided by the Contract. The same markup shall be used for determining a decrease in price as the result of savings realized. Contractor shall present George Mason with all vouchers and records of expenses incurred and savings realized. George Mason shall have the right to audit the records of Contractor as it deems necessary to determine costs or savings. Any claim for an adjustment in price under this provision must be asserted by written notice to George Mason within thirty (30) days from the date of receipt of the written order from George Mason. If the Parties fail to agree on an amount of adjustment, the question of an increase or decrease in the contract price or time for performance shall be resolved in accordance with the procedures for resolving disputes provided by the Disputes Clause of this Contract or, if there is none, in accordance with the disputes provisions of the Commonwealth of Virginia Purchasing Manual for Institutions of Higher Education and Their Contractors. Neither the existence of a claim nor a dispute resolution process, litigation or any other provision of this Contract shall excuse the Contractor from promptly complying with the changes ordered by George Mason or with the performance of the contract generally.

Please confirm that this change is accepted, and note that the proposed language added to Section II Scope of Work is specific to a Statement of Work, where this section is specific to the contract in its entirety and not individual statement of works.

Deloitte & Touche LLP response: With respect to Section J, "Changes to the Contract," Deloitte confirms acceptance of the language provided in your letter.

Please return confirmation or edits no later than 9:00am July 27, 2026.

Thank you,
Sara Siddall
Strategic Sourcing Manager

Purchasing Department
4400 University Drive, MS 3C1, Fairfax, VA 22030
Phone: 703.993.2580; http://fiscal.gmu.edu/purchasing/

REQUEST FOR PROPOSALS
GMU-SS0808-25

ISSUE DATE:	December 15, 2025
TITLE:	Internal Audit Co-Sourcing Services
PRIMARY PROCUREMENT OFFICER:	Sara Siddall, Strategic Sourcing Manager
SECONDARY PROCUREMENT OFFICER:	Erin Rauch, Director

QUESTIONS/INQUIRIES: Submit all inquiries through George George Mason's Bonfire Portal, no later than 4:00 PM Eastern Time (ET) on January 12, 2026. **All questions must be submitted through George Mason's Bonfire portal.** For assistance with technical questions related to Bonfire, contact Support@GoBonfire.com or visit Bonfire's help forum at https://customer.eunasolutions.com/public/s/knowledge-base/bonfire-hub. Responses to questions will be posted to George Mason's Bonfire portal and by 5:00 PM ET on January 16, 2026.

PROPOSAL DUE DATE AND TIME: January 30, 2026 @ 2:00 PM ET. ATTENTION: PROPOSALS WILL NOT BE ACCEPTED VIA EMAIL, MAIL, THROUGH eVA OR IN PERSON. SEE SECTION XIII.A.1 FOR DETAILS ON ELECTRONIC PROPOSAL SUBMISSION.

IMPORTANT! All communication with Offerors will take place in Bonfire, to include negotiations. George Mason can only message individuals at your organization that have interacted in Bonfire for this specific RFP. Please ensure the appropriate person to handle negotiations and other RFP communication has individually logged into the system and either downloaded documents, submitted your proposal or asked a question.

In Compliance With This Request For Proposal And To All The Conditions Imposed Therein And Hereby Incorporated By Reference, The Undersigned Offers And Agrees To Furnish The Goods/Services In Accordance With The Attached Signed Proposal Or As Mutually Agreed Upon By Subsequent Negotiations.

Name and Address of Firm:

Legal Name: ____________________ Date: ____________________

DBA: ____________________

Address: ____________________

____________________ By: ____________________
Signature

FEI/FIN No. ____________________ Name: ____________________

Fax No. ____________________ Title: ____________________

Email: ____________________ Telephone No. ____________________

SWaM Certified: Yes: __________ No: __________ (See Section VII. SWaM CERTIFICATION for complete details).

SWaM Certification Number: ____________________

Check the box next to the option that applies to your proposal submission. See section IV. Final Contract for additional information.

☐ **Option 1:** Full Acceptance:
1. We have reviewed George Mason's Standard Contract and all related documents.
2. We have no proposed changes.
3. We understand that if we are advanced to negotiations, no contract exceptions, redlines, vendor documents, or additional terms will be considered, unless proposed by George Mason.

☐ **Option 2:** Proposed Exceptions and/or Additional Documents Submitted:
1. We have reviewed George Mason's Standard Contract and all related documents.
2. We have included a list of proposed exceptions and/or redlined contract documents with our proposal.
3. We understand that if we are advanced to negotiations, no additional contract exceptions, redlines, vendor documents, or additional terms will be considered beyond what has been submitted with our proposal, unless proposed by George Mason.

This public body does not discriminate against faith-based organizations in accordance with the *Governing Rules, § 36* or against a Bidder/Offeror because of race, religion, color, sex, national origin, age, disability, or any other prohibited by state law relating to discrimination in employment.

OFFEROR PROPOSAL SUBMISSION CHECKLIST

Offerors responding to this RFP should use this checklist to ensure all requested documents are completed and submitted with their proposal.

- ◻ RFP Cover Page, accurately filled in and signed with checked off box confirming your proposal contains any exceptions to George Mason's Standard Contract and all terms and conditions or subsequent Statements of Work that could apply over the life of any resulting contract.
- ◻ All addenda, if any were issued and a signature line is included.
- ◻ Attachment A - Small Business Subcontracting Plan. This is a requirement for all Offerors.
- ◻ Exceptions (if any) to George Mason's Standard Contract.
- ◻ Any Statements of Work or supplemental document(s) George Mason may be required to sign or that could potentially be incorporated into a final contract or apply during the term of a resulting contract.
- ◻ Any agreement that George Mason would be required to sign with a third party.
- ◻ State your payment preference as required in Bonfire. Only select one payment option.
- ◻ Ensure your proposal contains all information requested and answers all questions outlined in Section XIII.B. Specific Requirements.
- ◻ If your proposal contains proprietary information, you must submit a second copy in accordance with Section XIII.A General Requirements and Section XIII.B.2. that outlines the specific submission format.
- ◻ Complete and upload pricing/Bid Table, in the requested format, as required in Bonfire.
- ◻ Sample Invoice

Table of Contents

I. PURPOSE:

The purpose of this Request for Proposal (RFP) is to solicit proposals to establish a contract through competitive negotiations with one or more qualified vendors to provide Internal Audit Co-Sourcing Services for the Office of Audit and Compliance of George Mason University. George Mason University (herein after referred to as "George Mason," or "University") is a public institution of higher education and agency of the Commonwealth of Virginia.

II. PURCHASING MANUAL/GOVERNING RULES:

This solicitation and any resulting contract shall be subject to the provisions of the Commonwealth of Virginia *Purchasing Manual for Institutions of Higher Education and their Vendor's,* and any revisions thereto, and the *Governing Rules,* which are hereby incorporated into this contract in their entirety. A copy of both documents is available for review at: https://vascupp.org

III. COMMUNICATION:

Communications regarding the Request For Proposals shall be formal from the date of issuance until a contract has been awarded. Unless otherwise instructed offerors are to communicate with only the Procurement Officers listed on the cover page. Offerors are not to communicate with any other employees of George Mason. ***Communications shall take place in Bonfire unless otherwise instructed by the Procurement Officers.***

IV. FINAL CONTRACT:

ATTACHMENT B to this solicitation is George Mason's standard two-party contract. It is the intent of this solicitation to base the final contractual documents off of George Mason's standard two-party contract and George Mason's General Terms and Conditions as outlined in Attachment B – Standard Contract. Any exceptions to our standard contract and General Terms and Conditions must be denoted in your RFP response. Other documents may be incorporated into the final contract, either by way of attachment or by reference, but in all cases this contract document and George Mason's General Terms and Conditions shall jointly take precedence over all other documents and will govern the terms and conditions of the contract.

As a public institution of higher education and agency of the Commonwealth of Virginia, George Mason cannot agree to any of the following terms in any documents:

a. An express or implied waiver of sovereign immunity.
b. An agreement to indemnify, defend or hold harmless any entity.
c. An agreement to maintain insurance.
d. An agreement providing for binding arbitration.
e. An agreement providing for the payment of attorneys' fees, costs of collection, or liquidated damages.
f. Waiver of jury trial.
g. Choice of law or venue other than the Commonwealth of Virginia.

Contracts will only be issued to the FEI/FIN Number and Firm listed on the signed cover page submitted in your RFP response. Joint proposals will not be accepted.

Note: The Offeror must include any and all terms and conditions, additional documents, and/or statements of work that could potentially be incorporated into a final contract or apply during the term of a resulting contract. As outlined in Attachment B – Standard Contract, Statements of Work ("SOW") for specific engagements may only include the work to be performed during scope of the specific engagement. Additional terms and conditions will not be accepted on any SOW submitted during the course of the contract. All SOW's must be on a form approved by George Mason prior to the start of the contract.

In addition to the above note, the Offeror must submit with their proposal any agreement that George Mason would be required to sign with a third party.

V. ADDITIONAL USERS:

It is the intent of this solicitation and resulting contract(s) to allow for cooperative procurement. Accordingly, any public body, public or private health or educational institutions, or affiliated corporations may access any resulting contract if authorized by the contractor.

Participation in this cooperative procurement is strictly voluntary. If authorized by the Contractor(s), the resultant contract(s) will be extended to the entities indicated above to purchase goods and services in accordance with contract terms. As a separate contractual relationship, the participating entity will place its own orders directly with the Contractor(s) and shall fully and independently administer its use of the contract(s) to include contractual disputes, invoicing and payments without direct administration from the University. No modification of this contract or execution of a separate agreement is required to participate; however, the participating entity and the Contractor may modify the terms and conditions of the contract to accommodate specific governing laws, regulations, policies, and business goals required by the participating entity. Any such modification will apply solely between the participating entity and the contractor.

The University may require the Contractor provide semi-annual usage reports for all entities accessing the contract. The University shall not be held liable for any costs or damages incurred by any other participating entity as a result of any authorization by the Contractor to extend the contract. It is understood and agreed that the University is not responsible for the acts or omissions of any entity and will not be considered in default of the contract no matter the circumstances.

Use of the resulting contract(s) does not preclude any participating entity from using other contracts or competitive processes as needed.

VI. EVA BUSINESS-TO-GOVERNMENT VENDOR REGISTRATION:

The eVA Internet electronic procurement solution, website portal www.eVA.virginia.gov, streamlines and automates government purchasing activities in the Commonwealth. The eVA portal is the gateway for vendors to conduct business with state agencies and public bodies. All vendors desiring to provide goods and/or services to the Commonwealth shall participate in the eVA Internet eProcurement solution by completing the free eVA Vendor Registration. All bidders or offerors agree to self-register in eVA and pay the Vendor Transaction Fees prior to being awarded a contract. Registration instructions and transaction fees may be viewed at: https://eva.virginia.gov/

VII. SWAM CERTIFICATION:

Vendor agrees to fully support the Commonwealth of Virginia and George Mason's efforts related to SWaM goals. Upon contract execution, eligible vendors (as determined by George Mason and the Virginia Department of Small Business and Supplier Diversity) shall submit all required documents necessary to achieve SWaM certification to the Department of Small Business and Supplier Diversity within 90 days. Vendors currently SWaM certified agree to maintain their certification for the duration of the contract and shall submit all required renewal documentation at least 30 days prior to existing SWaM expiration. https://www.sbsd.virginia.gov/

VIII. SMALL BUSINESS SUBCONTRACTING PLAN:

All potential offerors are required to fill out and submit Attachments A with their proposal.

Note: Invoices shall only be submitted to George Mason by the entity awarded a contract. Subcontractors cannot submit invoices to George Mason under any resulting contract.

IX. PERIOD OF PERFORMANCE:

Three (3) years from date of contract execution with four (4) successive one-year renewal options. (or as negotiated).

X. BACKGROUND:

The services are contemplated to supplement George Mason University's Office of Audit and Compliance function (and employees) in (i) the provision of internal audit and related services that provide independent, objective, risk-based assurance and advisory services designed to add value and improve university operations and (ii) accomplishment of the Office of Audit and Compliance's responsibilities to the Audit, Risk, and Compliance Committee of the Board of Visitors. The Office of Audit and Compliance is the "customer group" for the services and will be responsible for the overall provision of internal audit and related services to university management and the Audit, Risk, and Compliance Committee.

The current contracts have an estimated usage of $3,147, 292 in purchases during the previous five years with four contractors. In the past contractors have helped with a variety of audit areas including, but not limited to student financial aid processes, construction project management and construction contract compliance, talent acquisition and recruiting processes, Title IX compliance processes, and information security processes. Information about the existing contracts can be found here: GMU-1709-21 Cobblestone Public Link access

XI. STATEMENT OF NEEDS:

George Mason requires a supplemental internal audit co-sourcing arrangement with an established rate structure for variable hours-level internal audit and related work engagements to be completed under the overall direction of George Mason's Office of Audit and Compliance function.

A. General Requirements:

1. Contractor Expertise and Qualifications
   - The contractor should demonstrate proven experience in:
     - Internal Auditing in Higher Education: Familiarity with governance structures, compliance frameworks (e.g., FERPA, NCAA, federal grant compliance), and academic operational processes.
     - Information Technology Auditing: Expertise in cybersecurity, data privacy, ERP systems, and IT general controls.
     - Research Compliance Auditing: Knowledge of grant management sponsored research regulations, and export control requirements.
     - Fraud Investigations: Ability to conduct forensic audits, identify fraud indicators, and apply investigative methodologies.
     - Provide documented certifications (e.g., CIA, CISA, CFE) and evidence of prior engagements in similar environments.

2. Resourcing Responsiveness and Flexibility
   - Contractor should ensure:
     - Rapid deployment of qualified personnel within agreed timelines.
     - Scalable resourcing to accommodate fluctuating audit demands.
     - Flexible scheduling to align with university operational cycles and urgent requests.

3. Tools and Capabilities for Internal Auditing
   - Contractor should provide:
     - Data analytics platforms are capable of handling large datasets securely.
     - Secure communication channels for information exchange.
   - Tools must be compatible with George Mason's existing systems and comply with institutional IT security standards.

4. Information Security and Confidentiality
   - Contractor must:
     - Adhere to FERPA, HIPAA, and institutional data protection policies; i.e., Data Policy 114.
     - Implement end-to-end encryption for data transmission and storage.
     - Maintain audit trails for all data access and processing activities.

5. Knowledge Transfer and Capacity Building
   - Contractor should:
     - Conduct regular knowledge-sharing sessions with George Mason staff.
     - Deliver risk assessment, and analytics.
     - Provide documentation of processes and findings as a result of audits.

6. AI and Data Analytics Capabilities

   Contractor should demonstrate advanced capabilities in:
   - Full-Population Data Analysis:
     - Ability to analyze entire datasets (not just samples) for anomaly detection and risk indicators.
   - Automation of Audit Procedures:
     - Automated control testing, compliance checks, and repetitive audit tasks.
   - ERP and Data System Integration:
     - Able to perform data analytics potentially with AI capabilities against the whole population of data within a system. The co-source provider should have the capability to review large sets of data and come to conclusions.
     - Please note that this does not require the contractor to integrate any of their systems into ours. The contractor will be provided access to full populations of data in Mason's systems to perform analytics or AI capabilities.
   - Visualization and Reporting Tools:
     - Interactive dashboards for real-time audit insights, trend analysis, and executive reporting.

XII. PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS:

A. GENERAL REQUIREMENTS:

1. RFP Response: In order to be considered, Offerors must submit a complete response to George Mason's Purchasing Office prior to the due date and time stated in this RFP. Offerors are required to submit one (1) signed copy of the entire proposal including all attachments and proprietary information. If the proposal contains proprietary information, then submit two (2) proposals must be submitted; one (1) with proprietary information included and one (1) with proprietary information removed (see 2.d. below for details on how to submit a redacted proposal). The Offeror shall make no other distribution of the proposals.

At the conclusion of the RFP process proposals with proprietary information removed (redacted versions) shall be provided to requestors in accordance with Virginia's Freedom of Information Act. Offerors will not be notified of the release of this information.

An Offeror may not request any of the following be proprietary and/or confidential in their proposal:

a. Pricing or any calculation used to determine pricing;
b. A notation or footer on the bottom of every page with "proprietary and confidential;"
c. Entire contents of company history or executive summary;
d. A case study, social media post, or billboard already available to the public;
e. Name of company or firm listed as a reference;
f. Any resulting Statement of Work (SOW), Order Form, or Invoice.

ELECTRONIC PROPOSAL SUBMISSION: **ATTENTION: PROPOSALS WILL NOT BE ACCEPTED VIA EMAIL, MAIL, THROUGH eVA, OR IN PERSON. George Mason will only accept electronic proposal submissions via Bonfire for this Request for Proposals.**

The following shall apply:

a. You must register with Bonfire and submit your proposal, and it must be received prior to the submission deadline, by submitting through the online Bonfire portal at https://gmu.bonfirehub.com.

b. The Offeror must ensure the proposals are uploaded and submitted through Bonfire sufficiently in advance of the proposal deadline. **Plan Ahead: It is the Offeror's responsibility to ensure that electronic proposal submissions have sufficient time to make its way through Bonfire's submission portal. George Mason recommends you submit your proposal the day prior to the due date.**

c. Submissions by other methods will not be accepted. Minimum system requirements: Microsoft Edge, Google Chrome, Safari, or Mozilla Firefox. JavaScript and browser cookies must be enabled.

d. Respondents should contact Bonfire at support@gobonfire.com for technical questions related to submission or visit Bonfire's help forum at https://vendorsupport.gobonfire.com/hc/en-us.

e. Submission materials should be prepared in the file formats listed under Requested Information for this opportunity in the Bonfire Portal. The maximum upload file size is 1000 MB. Documents should not be embedded within uploaded files, as the embedded files will not be accessible or evaluated.

f. All solicitation schedules are subject to change.

g. Go to George Mason's Bonfire Portal for all updates and schedule changes. https://gmu.bonfirehub.com

h. All communication with Offerors will take place in Bonfire, to include negotiations. George Mason can only message Offerors that have interacted with this specific RFP. Please ensure the appropriate person to handle negotiations and other RFP notifications has submitted the Offerors proposal in Bonfire.

2. Proposal Presentation:

a. Proposals shall be signed by an authorized representative of the Offeror. All information requested must be submitted. Failure to submit all information requested may result in your proposal being scored low.

b. Proposals should be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirement of the RFP. Emphasis should be on completeness and clarity of content.

c. Proposals should be organized in the order in which the requirements are presented in the RFP. All pages of the proposal should be numbered. Each paragraph in the proposal should reference the paragraph number corresponding section of the RFP. It is also helpful to cite the paragraph number, sub letter and repeat the text of the requirement as it appears in the RFP. The proposal should contain a table of contents which cross references the RFP requirements. Information which the Offeror desires to present that does not fall within any of the requirement of the RFP should be inserted at the appropriate place or be attached at the end of the proposal and designated as additional material.

A WORD version of this RFP will be provided upon request.

d. Except as provided, once an award is announced, all proposals submitted in response to this RFP will be open to inspection by any citizen, or interested person, firm or corporation, in accordance with the Virginia Freedom of Information Act. Trade secrets or proprietary information submitted by a firm prior to or as part of its proposal will not be subject to public disclosure under the Virginia Freedom of Information Act only under the following circumstances: (1) the appropriate information is clearly identified by some distinct method such as highlighting or underlining; (2) only the specific words, figures, or paragraphs that constitute trade secrets or proprietary information are identified; and (3) a summary page is supplied immediately following the proposal title page that includes (a) the information to be protected, (b) the section(s)/page number(s) where this information is found in the proposal, and (c) a statement why protection is necessary for each section listed. A statement simply noting "trade secret" is not a sufficient reason for redaction. The firm must also provide a separate attachment of the proposal with the trade secrets and/or proprietary information redacted. *If all of these requirements are not met, then the firm's entire proposal will be available for public inspection.*
IMPORTANT: **A firm may not request that its entire proposal be treated as a trade secret or proprietary information, nor may a firm request that its pricing/fees be treated as a trade secret or proprietary information, or otherwise be deemed confidential. If after given a reasonable time, the Offeror refuses to withdraw the aforementioned designation, the proposal will be rejected.**

3. Oral Presentation: Offerors who submit a proposal in response to this RFP **may be** required to give an oral presentation/demonstration of their proposal/product to George Mason. This will provide an opportunity for the Offeror to clarify or elaborate on their proposal. Performance during oral presentations may affect the final award decision. If required, oral presentations will be scheduled at the appropriate time.

George Mason will expect that the person or persons who will be working on the project to make the presentation so experience of the Offeror's staff can be evaluated prior to making selection. Oral presentations are an option of George Mason and may or may not be conducted; therefore, it is imperative all proposals should be complete.

B. SPECIFIC REQUIREMENTS: Proposals should be as thorough and detailed as possible to allow George Mason to properly evaluate the Offeror's capabilities and approach toward providing the required services. Offerors should submit the following items as a complete proposal. Proposals should be 11-point or larger and should not exceed 20 pages in length, excluding the procedural information, executive summary, and resumes.

1. Procedural information:

a. Return signed cover page and all addenda, if any, signed and completed as required.
b. Return Attachment A - Small Business Subcontracting Plan.
c. Exceptions (if any) to George Mason's two-party contract, Attachment B.
d. Any SOW or supplemental documents George Mason may be required to sign. See section IV. Final Contract
e. State your payment preference as required in Bonfire. (See section XVI.)
f. Return Pricing Table in Bonfire. (See section XII.)
g. Answer the below questions with your proposal submission through Bonfire, as required.
   - Are you and/or your subcontractor currently involved in litigation with any party?
   - Please list any investigation or action from any state, local, federal or other regulatory body (OSHA, IRS, DOL, etc.) related to your firm or any subcontractor in the last three years.
   - Please list all lawsuits that involved your firm or any subcontractor in the last three years.
   - In the past ten (10) years has your firm's name changed? If so, please provide a reason for the change.

2. General firm background and information:

a. Provide a background and a brief history of your firm.
b. Describe your firm's specialty areas, and their size.

c. Describe your firm's location and organization structure. Provide additional detail related to offices likely to serve George Mason.
d. Describe the nature and extent of your expertise with higher education, research-oriented, or similarly-situated clients, including related information technology environments (including Banner, which is used by George Mason).
e. Describe the nature and extent of your expertise with providing supplemental audit resourcing (co-sourcing) services to clients similarly-situated to George Mason.
f. Describe any impending changes in your organization that could impact delivery of services.

3. Relationships with large public universities

a. Provide a list of major work your firm has conducted with George Mason, or similarly situated institutions, since January 1, 2023. Describe the nature of the work and cost.

4. Managing the Relationship with George Mason's Office of Audit and Compliance:

a. Describe what your process would be for working with George Mason's Office of Audit and Compliance to deliver services in the event you are awarded a contract. Among other things, describe:

1. Knowledge, skills, and expected availability / capacity to deliver services.

2. Familiarity and capability to conform to the Institute of Internal Auditors' Global Internal Audit Standards.

3. Process for scheduling firm resources to deliver services.

4. Supervision of firm resources should firm personnel be asked to supervise specific work.

5. Capability, and related process, to share cross-industry and higher-education industry information related to:
   a. "Best" practices
   b. Benchmarks
   c. emerging higher education risk areas
   d. internal audit practices
   e. additional topics of interest

6. Demonstrate use of AI and data analytics in audit engagements including:
   a. Full-population data analysis for anomaly detection
   b. Predictive risk modeling and trend analysis
   c. Automation of control testing and audit procedures
   d. Integration with existing ERP and data systems
   e. Visualization tools and dashboards for audit insights

7. Describe your process for working with George Mason's Office of Audit and Compliance to administer the overall engagement. Among other things, describe:
   a. The individuals likely to administer and provide overall oversight to the engagement. Provide resumes.
   b. Invoicing and payment processes.

8. Provide a sample engagement letter template likely to be used in this engagement.

9. Provide names, firms, and contact information for three (3) reference clients with whom you have had a successful working relationship.

5. Information Protection:

a. Describe the protections you will use to safeguard information obtained during engagements from unauthorized use and disclosure, including, but not limited to, personal facts and circumstances related to individuals as well as information related to George Mason's actual or anticipated business facts and circumstances.

6. Cost of Service:
Provide hourly rates for all services described herein. Please conform your specific job titles to these experience levels, and submit a reference to the corresponding job title and experience level. Pricing should be submitted on Bonfire on the Pricing Table. **A file explaining the corresponding job title for your company and the experience level requested for pricing should be uploaded with your proposal in Bonfire**.

Experience Level	IT – Specialty	Non-IT Specialty
1-3 years		
3-5 years		
> 5 years		
Manager		
In Depth Subject Matter Expert		

a. Rates must include travel-related expenses if contractor is traveling within a 50-mile radius of George Mason's Fairfax campus. If the contractor is traveling from outside a 50-mile radius of the Fairfax Campus, travel will only be paid on a reimbursement basis in accordance with George Mason's polices, http://fiscal.gmu.edu/travel/, and GSA per diem rates. Additional hourly rates for travel will not be considered.

b. Provide information related to volume / discount breakpoints.

c. Provide a sample invoice for your services. George Mason has provided an example invoice as Attachment C – Sample Invoice Format showing an acceptable breakdown for an example project. At a minimum, contractors are required to provide a breakdown of the hours worked, the rate, all fees, and the total per engagement/project or per day for these services.

XIII. INITIAL EVALUATION CRITERIA AND SUBSEQUENT AWARD:

A. INITIAL EVALUATION CRITERIA: Proposals shall be initially evaluated and ranked using the following criteria:

	Description of Criteria	Maximum Point Value
1.	Quality of products/services offered and suitability for the intended purpose	25
2.	Specific plans or methodology to be used to provide the services	25
3.	Qualifications and experiences of offeror in providing the goods/services	20
4.	Price Offered	20
5.	Offeror is certified with Virginia SBSD at the proposal due date & time.	10
	Total Points Available:	100

B. AWARD: **Following the initial scoring by the evaluation committee,** at least two or more top ranked offerors may be contacted for oral presentations/demonstrations or advanced directly to the negotiations stage. ***If oral presentations are conducted George Mason will then determine, in its sole discretion, which offerors will advance to the negotiations phase.*** Negotiations shall then be conducted with each of the offerors so selected. Price shall be considered, but need not be the sole determining factor. After negotiations have been conducted with each offeror so selected, George Mason shall select the offeror which, in its sole discretion has made the best proposal, and shall award the contract to that offeror. When the terms and conditions of multiple awards are so provided in the Request for Proposal, awards may be made to more than one offeror. Should George Mason determine in writing and in its sole discretion that only one offeror has made the best proposal, a contract may be negotiated and awarded to that offeror. George Mason is not required to furnish a statement of the reasons why a particular proposal was not deemed to be the most advantageous (*Governing Rules §49.D.*).

XIV. CONTRACT ADMINISTRATION:

Upon award of the contract, George Mason shall designate, in writing, the name of the Contract Administrator who shall work with the contractor in formulating mutually acceptable plans and standards for the operations of this service. The Contract Administrator shall use all powers under the contract to enforce its faithful performance. The Contract Administrator shall determine the amount, quality and acceptability of work and shall decide all other questions in connection with the work. All direction and order from George Mason shall be transmitted through the Contract Administrator, or their designee(s) however, the Contract Administrator shall have no authority to approve changes which shall alter the concept or scope of the work or change the basis for compensation to the contractor.

XV. PAYMENT TERMS / METHOD OF PAYMENT:

PLEASE NOTE: THE VENDOR MUST REFERENCE THE PURCHASE ORDER NUMBER ON ALL INVOICES SUBMITTED FOR PAYMENT.

Option #1- Payment to be mailed in 10 days-George George Mason will make payment to the vendor under 2%/10 Net 30 payment terms. Invoices should be submitted via email to the designated Accounts Payable email address which is acctpay@gmu.edu.

The 10-day payment period begins the first business day after receipt of proper invoice or receipt of goods, whichever occurs last. A paper check will be mailed on or before the 10th day.

Option #2- To be paid in 20 days. The vendor may opt to be paid through our Virtual Payables credit card program. The vendor shall submit an invoice and will be paid via credit card on the 20th day from receipt of a valid invoice. The vendor will incur standard credit card interchange fees through their processor. All invoices should be sent to:

George Mason University
Accounts Payable Department
4400 University Drive, Mailstop 3C1
Fairfax, VA 22030
Voice: 703.993.2580 | Fax: 703.993.2589
e-mail: AcctPay@gmu.edu

Option#3- Net 30 Payment Terms. Vendor will enroll in Paymode-X where all payments will be made electronically to the vendor's bank account. To sign up for electronic payments, please contact the Paymode-X Enrollment Team at 1-800-331-0974 or email enrollment@paymode-x.com. The enrollment team can assist you with any questions about the enrollment process and setting up the membership.

Please state your payment preference in your proposal response.

XVI. SOLICITATION TERMS AND CONDITIONS:

A. ANNOUNCEMENT OF AWARD: Upon the award or the announcement of the decision to award a contract over $200,000, as a result of this solicitation, George Mason will publicly post such notice on the DGS/DPS eVA web site (https://eva.virginia.gov/) for a minimum of 10 days.

B. BEST AND FINAL OFFER (BAFO): At the conclusion of negotiations, the offeror(s) may be asked to submit in writing, a best and final offer (BAFO). After the BAFO is submitted, no further negotiations shall be conducted with the offeror(s).

C. CONFLICT OF INTEREST: By submitting a proposal the contractor warrants that they have fully complied with the Virginia Conflict of Interest Act; furthermore, certifying that they are not currently an employee of the Commonwealth of Virginia.

D. DEBARMENT STATUS: By submitting a proposal, offerors certify that they are not currently debarred by the Commonwealth of Virginia from submitting bids or proposals on contracts for the type of goods and/or services covered by this solicitation, nor are they an agent of any person or entity that is currently so debarred.

E. ETHICS IN PUBLIC CONTRACTING: By submitting a proposal, offerors certify that their proposal is made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other offeror, supplier, manufacturer or subcontractor in connection with their proposal, and that they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.

F. LATE PROPOSALS: To be considered for selection, proposals must be received in George Mason's Bonfire Portal by the designated date and hour. The official time used in the receipt of proposals is the proposal due date and hour in George Mason's Bonfire Portal. Proposals submitted after the due date and time has expired will not be accepted nor considered. George Mason is not responsible for any delays related to Bonfire's website or vendor registration process. It is the responsibility of the offeror to ensure that their proposal is submitted by the designated date and hour.

G. MANDATORY USE OF GEORGE MASON FORM AND TERMS AND CONDITIONS: Failure to submit a proposal on the official George Mason form provided for that purpose may be a cause for rejection of the proposal. Modification of or additions to the General Terms and Conditions of this solicitation may be cause for rejection of the proposal; however, George Mason reserves the right to decide, on a case-by-case basis, in its sole discretion, whether to reject such a proposal.

H. OBLIGATION OF OFFEROR: It is the responsibility of each offeror to inquire about and clarify any requirements of this solicitation that are not understood. George Mason will not be bound by oral explanations as to the meaning of specifications or language contained in this solicitation. Therefore, all inquiries must be in writing and submitted as instructed on page 1 of this solicitation. By submitting a proposal, the offeror covenants and agrees that they have satisfied themselves, from their own investigation of the conditions to be met, that they fully understand their obligation and that they will not make any claim for, or have right to cancellation or relief from the resulting contact because of any misunderstanding or lack of information.

I. QUALIFICATIONS OF OFFERORS: George Mason may make such reasonable investigations as deemed proper and necessary to determine the ability of the offeror to perform the services/furnish the goods and the offeror shall furnish to George Mason all such information and data for this purpose as may be requested. George Mason reserves the right to inspect the offeror's physical facilities prior to award to satisfy questions regarding the offeror's capabilities. George Mason further reserves the right to reject any proposal if the evidence submitted by, or investigations of, such offeror fails to satisfy George Mason that such offeror is properly qualified to carry out the obligations of the resulting contract and to provide the services and/or furnish the goods contemplated therein.

J. RFP DEBRIEFING: In accordance with §49 of the *Governing Rules* George Mason is not required to furnish a statement of the reasons why a particular proposal was not deemed to be the most advantageous. However, upon request we will provide a scoring/ranking summary and the award justification memo from the evaluation committee. Formal debriefings are generally not offered.

K. TESTING AND INSPECTION: George Mason reserves the right to conduct any test/inspection it may deem advisable to assure goods and services conform to the specifications.

XVII. RFP SCHEDULE (SUBJECT TO CHANGE):

Go to George Mason's Bonfire Portal for all updates and schedule changes. The schedule notated below is tentative and subject to change. Note that all Addendums, Question and Answers, and any other documentation or RFP updates will be posted and made available in Bonfire: https://gmu.bonfirehub.com

In the event of a conflict between the dates listed in this RFP and in Bonfire, the dates listed in Bonfire shall take precedence.

RFP Schedule (Subject to Change)	
Issue Date	December 15, 2025
Contractor Questions Due	January 12, 2026 by 4:00PM ET
George Mason University Response to Contractor Questions	January 16, 2026 by 5:00PM ET
Proposal Submission Deadline (Bonfire ONLY)	January 30, 2026 by 2:00PM ET
Committee Evaluation	February 2, 2026 – February 16, 2026
Oral Presentations (If Requested)	N/A
Finalist Negotiations	February 17-20, 2026
Notice of Award	March 30, 2026
Contract Start Deadline	TBD

ATTACHMENT A - SMALL BUSINESS SUBCONTRACTING PLAN

TO BE COMPLETED BY OFFEROR

Offerors must advise any portion of this contract that will be subcontracted. All potential offerors are required to include this document with their proposal in order to be considered responsive.

Small Business: "Small business (including micro)" means a business which holds a certification as such by the Virginia Department of Small Business and Supplier Diversity (DSBSD) on the due date and time for proposals. This shall also include DSBSD certified women- owned and minority-owned businesses and businesses with DSBSD service-disabled veteran owned status when they also hold a DSBSD certification as a small business on the proposal due date. Currently, DSBSD offers small business certification and micro business designation to firms that qualify.

Certification applications are available through DSBSD online at www.SBSD.virginia.gov (Customer Service).

Offeror Name:____

Preparer Name: __________________________**Date:**_______________

Who will be doing the work: □ I plan to use subcontractors □ I plan to complete all work

Instructions

A. If you are certified by the DSBSD as a micro/small business, complete Section A of this form.

B. If the "I plan to use subcontractors" box is checked, complete Section B of this form. For the proposal to be considered and the offeror to be declared responsive, the offeror shall identify the portions of the contract that will be subcontracted to any subcontractor, to include DSBSD certified small business for the initial contract period in relation to the offeror's total price for the initial contract period in Section B.

Section A

If your firm is certified by the DSBSD provide your certification number and the date of certification.

Certification Number:__________________ Certification Date:____________________

Section B

If the "I plan to use subcontractors" box is checked, populate the requested information below, per subcontractor to show your firm's plans for utilization of any subcontractor, to include DSBSD-certified small businesses, in the performance of this contractfor the initial contract period in relation to the offeror's total price for the initial contract period. Certified small businesses includebut are not limited to DSBSD-certified women-owned and minority-owned businesses and businesses with DSBSD service-disabled veteran-owned status that have also received the DSBSD small business certification. Include plans to utilize small businesses as part of joint ventures, partnerships, subcontractors, suppliers, etc. It is important to note that this proposed participation will be incorporated into the subsequent contract and will be a requirement of the contract. Failure to obtain the proposed participation dollar value or percentages may result in breach of the contract.

Plans for Utilization of Any subcontractor, to include DSBSD-Certified Small Businesses, for this Procurement

Subcontract #1

Company Name: ______________________SBSD Cert #:____________________
Contact Name: ______________________SBSD Certification:________________
Contact Phone: ______________________Contact Email:____________________
Value % or $ (Initial Term): ________________Contact Address:__________________
Description of Work:____

Subcontract #2

Company Name: ______________________SBSD Cert #:____________________
Contact Name: ______________________SBSD Certification:________________
Contact Phone: ______________________Contact Email:____________________
Value % or $ (Initial Term): ________________Contact Address:__________________
Description of Work:____

Subcontract #3

Company Name: ______________________SBSD Cert #:____________________
Contact Name: ______________________SBSD Certification:________________
Contact Phone: ______________________Contact Email:____________________

Value % or $ (Initial Term): ______________________________Contact Address:________________________________
Description of Work:____

Subcontract #4
Company Name: ____SBSD Cert #:__________________________________
Contact Name: ____SBSD Certification:_____________________________
Contact Phone: ____Contact Email:_________________________________
Value % or $ (Initial Term): ______________________________Contact Address:________________________________
Description of Work:____

Subcontract #5
Company Name: ____SBSD Cert #:__________________________________
Contact Name: ____SBSD Certification:_____________________________
Contact Phone: ____Contact Email:_________________________________
Value % or $ (Initial Term): ______________________________Contact Address:________________________________
Description of Work:____

GEORGE MASON UNIVERSITY

Purchasing Department
4400 University Drive, MS 3C1, Fairfax, VA 22030
Phone: 703.993.2580; http://fiscal.gmu.edu/purchasing/

ATTACHMENT B – STANDARD CONTRACT

Note: Other documents may be incorporated into this document, either by way of attachment or by reference, but in all cases this contract document shall take precedence over all other documents and will govern the terms and conditions of the contract.

This Contract entered on this ____ day of __________, 2025 (Effective Date) by ________________ hereinafter called "Contractor" (located at _____________) and George Mason University hereinafter called "George Mason," "University".

I. **WITNESSETH** that the Contractor and George Mason, in consideration of the mutual covenants, promises and agreement herein contained, agree as follows:

II. **SCOPE OF CONTRACT:** The Contractor shall provide __________________ for the _______________________ of George Mason University as set forth in the Contract documents.

During the term of this Contract, Contractor may issue Statements of Work ("SOW") to modify the scope of the engagement or otherwise change the work to be performed under this Contract. All SOW's must be on a form approved by George Mason prior to the start of this Contract. Any SOW that does not conform to the pre-approved SOW form shall be void even if approved by George Mason. Additionally, the SOW shall be limited to modifications to the scope of the engagement or other changes to the work to be performed under this Contract; any other terms contained in a SOW shall be void and have no effect even if approved by George Mason. Other than changes to the scope of the engagement or the work to be performed under this Contract, Contractor may not change, modify, add, supersede, or remove any term from this Contract through a SOW.

George Mason may, upon written notice, terminate any individual Statement of Work ("SOW") issued under this Contract for convenience, without terminating the Contract as a whole. Termination of a SOW shall be effective immediately after receipt of written notice. Upon termination of a SOW, George Mason shall be liable only for payment of services actually performed and accepted up to the effective date of termination, reimbursable expenses incurred prior to the effective date of termination (if applicable and in accordance with the SOW), and any non-cancellable commitments expressly authorized in the SOW. Termination of an SOW shall not affect the validity or enforceability of the Contract or any other SOWs then in effect.

III. **PERIOD OF CONTRACT:** Three (3) years from date of contract execution with four (4) successive one-year renewal options. (or as negotiated).

IV. **PRICE SCHEDULE:** The pricing specified in this section represents the complete list of charges from the Contractor. George Mason shall not be liable for any additional charges.

Negotiated price schedule will be inserted here.

V. **CONTRACT ADMINISTRATION:** ___________ shall serve as Contract Administrator for this Contract and shall use all powers under the Contract to enforce its faithful performance. The Contract Administrator shall determine the amount, quality and acceptability of work and shall decide all other questions in connection with the work. All direction and order from George Mason shall be transmitted through the Contract Administrator, however, the Contract Administrator shall have no authority to approve changes which shall alter the concept or scope or change the basis for compensation.

VI. **METHOD OF PAYMENT:** *As selected from RFP Payment Term Options / Method of Payment.* Contractor shall submit invoices directly to acctpay@gmu.edu and copy the Contract Administrator. Invoices must reference a George Mason Purchase Order number to be considered valid. Invoices will only be accepted if submitted after services rendered or goods received. All invoice will be paid Net 30 *(or as selected in Payment Terms / Method of Payment)*, after receipt of invoice in the accounts payable email inbox.

VII. **THE CONTRACT DOCUMENTS SHALL CONSIST OF (In order of precedence):**

A. This signed form;
B. Data Security Addendum (attached);

C. Negotiation Response(s) dated XXXXX (attached);
D. RFP No. GMU-XXXX-XX, in its entirety (attached);
E. Contractor's proposal dated XXXXXX (attached);
F. Contractor's Statement of Work template (attached).

VIII. GOVERNING RULES: This Contract is governed by the provisions of the Restructured Higher Education Financial and Administrative Operations Act, Chapter 10 (§ 23.1-1000 et seq.) of Title 23.1 of the Code of Virginia, and the *"Governing Rules"* and the *Purchasing Manual for Institutions of Higher Education and their Vendors.* Documents may be viewed at: https://vascupp.org.

IX. CONTRACT PARTICIPATION: It is the intent of this Contract to allow for cooperative procurement. Accordingly, any public body, public or private health or educational institutions, or affiliated corporations may access this Contract if authorized by the Contractor.

Participation in this Contract is strictly voluntary. If authorized by the Contractor, the contract will be extended to the entities indicated above to purchase goods and services in accordance with contract terms. As a separate contractual relationship, the participating entity will place its own orders directly with the Contractor and shall fully and independently administer its use of the contract to include contractual disputes, invoicing and payments without direct administration from the University. No modification of this Contract or execution of a separate agreement is required to participate; however, the participating entity and the Contractor may modify the terms and conditions of the contract to accommodate specific governing laws, regulations, policies, and business goals required by the participating entity. Any such modification will apply solely between the participating entity and the Contractor.

The University may request the Contractor provide semi-annual usage reports for all entities accessing the Contract. The University shall not be held liable for any costs or damages incurred by any other participating entity as a result of any authorization by the Contractor to extend the Contract. It is understood and agreed that the University is not responsible for the acts or omissions of any entity and will not be considered in default of the contract no matter the circumstances.

Use of this Contract does not preclude any participating entity from using other contracts or competitive processes as needed.

X. STANDARD TERMS AND CONDITIONS:

A. APPLICABLE LAW AND CHOICE OF FORUM: This Contract shall be construed, governed, and interpreted pursuant to the laws of the Commonwealth of Virginia. All disputes arising under this Contract shall be brought before an appropriate court in the Commonwealth of Virginia.

B. ANTI-DISCRIMINATION: By entering into this Contract, Contractor certifies to the Commonwealth that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended, as well as the Virginia Fair Employment Contracting Act of 1975, as amended, where applicable, the Virginians with Disabilities Act, the Americans with Disabilities Act and §§ 9&10 of the *Governing Rules.* If Contractor is a faith-based organization, the organization shall not discriminate against any recipient of goods, services, or disbursements made pursuant to the Contract on the basis of the recipient's religion, religious belief, refusal to participate in a religious practice, or on the basis of race, age, color, gender or national origin and shall be subject to the same rules as other organizations that contract with public bodies to account for the use of the funds provided; however, if the faith-based organization segregates public funds into separate accounts, only the accounts and programs funded with public funds shall be subject to audit by the public body. (*Governing Rules,* § 36).

In every contract over $10,000 the provisions in 1. and 2. below apply:

1. During the performance of this Contract, the Contractor agrees as follows:

a. The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or any other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the Contractor. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.

b. The Contractor, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, will state that such Contractor is an equal opportunity employer.

c. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting these requirements.

2. The Contractor will include the provisions of 1. above in every subcontract or purchase order over $10,000, so that the provisions will be binding upon each subcontractor or Contractor.

C. ANTITRUST: By entering into this Contract, the Contractor conveys, sells, assigns, and transfers to the Commonwealth of Virginia all rights, title and interest in and to all causes of action it may now have or hereafter acquire under the antitrust laws of the United States and the Commonwealth of Virginia, relating to the particular goods or services purchased or acquired by the Commonwealth of Virginia under this Contract.

D. ASSIGNMENT: Neither party will assign or otherwise transfer its rights or obligations under this Contract without both parties' prior written consent. Any attempted assignment, transfer, or delegation without such consent is void.

E. AUDIT: The Contractor shall retain all books, records, and other documents relative to this Contract for five (5) years after final payment. George Mason, its authorized agents, and/or state auditors shall have full access to and the right to examine any of said materials during said period.

F. AVAILABILITY OF FUNDS: It is understood and agreed between the parties herein that George Mason shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this Contract.

G. AUTHORIZED SIGNATURES: The signatory for each Party certifies that he or she is an authorized agent to sign on behalf such Party.

H. BACKGROUND CHECKS: Prior to any of Contractors employees, agents, or subcontractors (collectively "Personnel") performing services on any George Mason campus, Contractor shall, at its sole expense, obtain comprehensive background checks on all Personnel. Such background checks shall include, at minimum: a review of the Personnel's records to include social security number search, local and federal criminal records (any misdemeanor convictions and/or felony convictions), the Sex Offender Registry, and the SanctionsBase+ Search or equivalent. In addition, for sensitive financial work or when operating a motor vehicle in the performance of duties for George Mason, the background investigation shall include a credit report or motor vehicle check, respectively. Contractor warrants that all such Personnel have successfully passed these background checks and are qualified to perform the contracted services. Contractor shall maintain records of all background checks and make them available to George Mason upon request. George Mason reserves the right to deny access to its premises to any Personnel based on the results of these background checks or for any other reason at George Mason's sole discretion. Contractor shall immediately remove any Personnel from George Mason's premises upon George Mason's request. Signature on this Contract confirms your compliance with this requirement.

I. CANCELLATION OF CONTRACT: George Mason reserves the right to cancel this Contract, in part or in whole, without penalty, for any reason, upon 60 days written notice to the Contractor. Upon written notice of cancellation from George Mason, George Mason shall be fully released from any further obligation under the Contract and Contractor agrees to directly refund all payments, for services not already performed, to George Mason, including any pre-paid deposits, within 14 days. Any contract cancellation notice shall not relieve the Contractor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of cancellation.

J. CHANGES TO THE CONTRACT: Changes can be made to this Contract in any of the following ways:

1. The parties may agree in writing to modify the scope of this Contract.

2. George Mason may order changes within the general scope of Contract at any time by written notice to Contractor. Changes within the scope of this Contract include, but are not limited to, things such as services to be performed, the method of packing or shipment, and the place of delivery or installation. Contractor shall comply with the notice upon receipt. Contractor shall be compensated for any additional costs incurred as the result of such order and shall give George Mason a credit for any savings. Said compensation shall be determined by one of the following methods:

a. By mutual agreement between the parties in writing; or

b. By agreeing upon a unit price or using a unit price set forth in the contract, if the work to be done can be expressed in units, and the contractor accounts for the number of units of work performed, subject to the George Mason's right to audit Contractor's records and/or to determine the correct number of units independently; or

c. By ordering Contractor to proceed with the work and keep a record of all costs incurred and savings realized. A markup for overhead and profit may be allowed if provided by the Contract. The same markup shall be used for determining a decrease in price as the result of savings realized. Contractor shall present George Mason with all vouchers and records of expenses incurred and savings realized. George Mason shall have the right to audit the records of Contractor as it deems necessary to determine costs or savings. Any claim for an adjustment in price under this provision must be asserted by written notice to George Mason within thirty (30) days from the date of receipt of the written order from George Mason. If the Parties fail to agree on an amount of adjustment, the question of an increase or decrease in the contract price or time for performance shall be resolved in accordance with the procedures for resolving disputes provided by the Disputes Clause of this Contract or, if there is none, in accordance with the disputes provisions of the Commonwealth of Virginia Purchasing Manual for Institutions of Higher Education and Their Contractors. Neither the existence of a claim nor a dispute resolution process, litigation or any other provision of this Contract shall excuse the Contractor from promptly complying with the changes ordered by George Mason or with the performance of the contract generally.

K. CLAIMS: Contractual claims, whether for money or other relief, shall be submitted in writing no later than 60 days after final payment. However, written notice of the Contractor's intention to file a claim shall be given at the time of the occurrence or beginning of the work upon which the claim is based. Nothing herein shall preclude a contract from requiring submission of an invoice for final payment within a certain time after completion and acceptance of the work or acceptance of the goods. Pendency of claims shall not delay payment of amounts agreed due in the final payment.

1. The Contractor must submit written claim to:
   Chief Procurement Officer
   George Mason University
   4400 University Drive, MSN 3C5
   Fairfax, VA 22030

2. The Contractor must submit any unresolved claim in writing no later than 60 days after final payment to the Chief Procurement Officer.

3. Upon receiving the written claim, the Chief Procurement Officer will review the written materials relating to the claim and will mail their decision to the Contractor within 60 days after receipt of the claim.

4. The Contractor may appeal the Chief Procurement Officer's decision in accordance with §55 of the *Governing Rules.*

L. COLLECTION AND ATTORNEY'S FEES: The Contractor shall pay to George Mason any reasonable attorney's fees or collection fees, at the maximum allowable rate permitted under Virginia law, incurred in enforcing this Contract or pursuing and collecting past-due amounts under this Contract.

M. COMPLIANCE: All goods and services provided to George Mason shall be done so in accordance with any and all applicable local, state, federal, and international laws, regulations and/or requirements and any industry standards, including but not limited to: the Family Educational Rights and Privacy Act (FERPA), Health Insurance Portability and Accountability Act (HIPAA) and Health Information Technology for Economic and Clinical Health Act (HITECH), Government Data Collection and Dissemination Practices Act, Gramm-Leach-Bliley Financial Modernization Act (GLB), Payment Card Industry Data Security Standards (PCI-DSS), Americans with Disabilities Act (ADA), and Federal Export Administration Regulations. Any Contractor personnel visiting George Mason facilities will comply with all applicable George Mason policies regarding access to, use of, and conduct within such facilities. George Mason's policies can be found at https://universitypolicy.gmu.edu/all-policies/ and any facility specific policies can be obtained from the facility manager.

N. CONFIDENTIALITY OF PERSONALLY IDENTIFIABLE INFORMATION: The Contractor shall ensure that personally identifiable information ("PII") which is defined as any information that by itself or when combined with other information can be connected to a specific person and may include but is not limited to personal identifiers such as name, address, phone, date of birth, Social Security number, student or personal identification numbers, driver's license numbers, state or federal identification numbers, biometric information, religious or political affiliation, non-directory information, and any other information protected by state or federal privacy laws, will be collected and held confidential and in accordance with this Contract, during and following the term of this Contract, and will not be divulged without the individual's and George Mason's written consent and only in accordance with federal law or the Code of Virginia.

O. CONFLICT OF INTEREST: Contractor represents to George Mason that its entering into this Contract with George

Mason and its performance through its agents, officers and employees does not and will not involve, contribute to nor create a conflict of interest prohibited by Virginia State and Local Government Conflict of Interests Act (Va. Code 2.2-3100 *et seq*), the Virginia Ethics in Public Contracting Act (§57 of the *Governing Rules)*, the Virginia Governmental Frauds Act (Va. Code 18.2 – 498.1 *et seq*) or any other applicable law or regulation.

P. CONTINUITY OF SERVICES:

1. The Contractor recognizes that the services under this Contract are vital to George Mason and must be continued without interruption and that, upon Contract expiration, a successor, either George Mason or another contractor, may continue them. The Contractor agrees:
   a. To exercise its best efforts and cooperation to affect an orderly and efficient transition to a successor;
   b. To make all George Mason owned facilities, equipment, and data available to any successor at an appropriate time prior to the expiration of the Contract to facilitate transition to successor; and
   c. That the University Procurement Officer shall have final authority to resolve disputes related to the transition of the Contract from the Contractor to its successor.

2. The Contractor shall, upon written notice from the Procurement Officer, furnish phase-in/phase-out services for up to ninety (90) days after this Contract expires and shall negotiate in good faith a plan with the successor to execute the phase-in/phase-out services. This plan shall be subject to the Procurement Officer's approval.

3. The Contractor shall be reimbursed for all reasonable, pre-approved phase-in/phase-out costs (i.e., costs incurred within the agreed period after Contract expiration that result from phase-in, phase-out operations). All phase-in/phase-out work fees must be approved by the Procurement Officer in writing prior to commencement of said work.

Q. DEBARMENT STATUS: As of the Effective Date, the Contractor certifies that it is not currently debarred by the Commonwealth of Virginia from submitting bids or proposals on contracts for the type of services covered by this Contract, nor is the Contractor an agent of any person or entity that is currently so debarred.

R. DEFAULT: In the case of failure to deliver goods or services in accordance with this Contract, George Mason, after due oral or written notice, may procure them from other sources and hold Contractor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which George Mason may have.

S. DRUG-FREE WORKPLACE: Contractor has, and shall have in place during the performance of this Contract, a drug-free workplace policy (DFWP), which it provides in writing to all its employees, vendors, and subcontractors, and which specifically prohibits the following on company premises, during work-related activities, or while conducting company business: the sale, purchase, manufacture, dispensation, distribution possession, or use of any illegal drug under federal law (including marijuana). For purposes of this section, "drug-free workplace" covers all sites at which work is done by Contractor in connection with this Contract.

T. ENTIRE CONTRACT: This Contract constitutes the entire understanding of the Parties with respect to the subject matter herein and supersedes all prior oral or written contracts with respect to the subject matter herein. This Contract can be modified or amended only by a writing signed by all of the Parties.

U. EXPORT CONTROL:

1. **Munitions Items**: If the Contractor is providing any items, data or services under this order that are controlled by the Department of State, Directorate of Defense Trade Controls, International Traffic in Arms Regulations ("ITAR"), or any items, technology or software controlled under the "600 series" classifications of the Bureau of Industry and Security's Commerce Control List ("CCL") (collectively, "Munitions Items"), prior to delivery, Contractor must:

   a. notify George Mason (by sending an email to export@gmu.edu), and

   b. receive written authorization for shipment from George Mason's Director of Export Controls.

   The notification provided by the Contractor must include the name of the George Mason point of contact, identify and describe each ITAR or CCL-controlled commodity, provide the associated U.S. Munitions List (USML) category number(s) or Export Control Classification Number, and indicate whether or not the determination was reached as a result of a commodity jurisdiction determination, or self-classification process. The Contractor promises that if it fails to obtain the required written pre-authorization approval for shipment to George Mason of any Munitions Item, it will reimburse George Mason for any fines, legal costs and other fees imposed for any violation of export controls regarding the Munition Item that are reasonably related to the Contractor's failure to provide notice or obtain George Mason's written pre-authorization.

2. **Dual-Use Items**: If the Contractor is providing any dual-use items, technology or software under this order that are listed on the CCL in a series other than a "600 series", Contractor must (i) include the Export Control Classification Number (ECCN) on the packing or other transmittal documentation traveling with the item(s) and, (ii) send a description of the item, its ECCN, and the name of the George Mason point of contact to: export@gmu.edu.

V. FORCE MAJEURE: George Mason shall be excused from any and all liability for failure or delay in performance of any obligation under this Contract resulting from any cause not within the reasonable control of George Mason, which includes but is not limited to acts of God, fire, flood, explosion, earthquake, or other natural forces, war, civil unrest, accident, any strike or labor disturbance, travel restrictions, acts of government, disease, pandemic, or contagion, whether such cause is similar or dissimilar to any of the foregoing. Upon written notification from George Mason that such cause has occurred, Contractor agrees to directly refund all payments to George Mason, for services not yet performed, including any pre-paid deposits within 14 days.

W. FUTURE GOODS AND SERVICES: George Mason reserves the right to have Contractor provide additional goods and/or services that may be required by George Mason during the term of this Contract. Any such goods and/or services will be provided by the Contractor under the same pricing, terms and conditions of this Contract. Such additional goods and/or services may include other products, components, accessories, subsystems or related services that are newly introduced during the term of the Contract. Such newly introduced additional goods and/or services will be provided to George Mason at Favored Customer pricing, terms and conditions.

X. IMMIGRATION REFORM AND CONTROL ACT OF 1986: By entering into this Contract Contractor certifies that they do not and will not during the performance of this Contract employ illegal alien workers or otherwise violate the provisions of the federal Immigration Reform and Control Act of 1986.

Y. INDEMNIFICATION: Contractor agrees to indemnify, defend and hold harmless George Mason, the Commonwealth of Virginia, its officers, agents, and employees from any claims, damages and actions of any kind or nature, whether at law or in equity, arising from or caused by the use of any materials, goods, or equipment of any kind or nature furnished by the Contractor/any services of any kind or nature furnished by the Contractor, provided that such liability is not attributable to the sole negligence of George Mason or to the failure of George Mason to use the materials, goods, or equipment in the manner already and permanently described by the Contractor on the materials, goods or equipment delivered. Contractor understands and acknowledges that George Mason has not agreed to provide any indemnification or save harmless agreements running to Contractor.

Z. INDEPENDENT CONTRACTOR: The Contractor is not an employee of George Mason, but is engaged as an independent contractor. The Contractor shall indemnify and hold harmless the Commonwealth of Virginia, George Mason, and its employees and agents, with respect to all withholding, Social Security, unemployment compensation and all other taxes or amounts of any kind relating to the Contractor's performance of this Contract. Nothing in this Contract shall be construed as authority for the Contractor to make commitments which will bind George Mason or to otherwise act on behalf of George Mason, except as George Mason may expressly authorize in writing.

AA. INFORMATION TECHNOLOGY ACCESS ACT: Computer and network security is of paramount concern at George Mason. George Mason wants to ensure that computer/network hardware and software does not compromise the security of its IT environment. Contractor agrees to use commercially reasonable measures in connection with any offering your company makes to avoid any known threat to the security of the IT environment at George Mason.

All e-learning and information technology developed, purchased, upgraded or renewed by or for the use of George Mason shall comply with all applicable University policies, Federal and State laws and regulations including but not limited to Section 508 of the Rehabilitation Act (29 U.S.C. 794d), the Information Technology Access Act, §§2.2-3500 through 2.2-3504 of the Code of Virginia, as amended, and all other regulations promulgated under Title II of The Americans with Disabilities Act which are applicable to all benefits, services, programs, and activities provided by or on behalf of the University. The Contractor shall also comply with the Web Content Accessibility Guidelines (WCAG) 2.1 AA. For more information, please visit http://ati.gmu.edu, under Policies and Procedures.

BB. INSURANCE: The Contractor shall maintain all insurance necessary with respect to the services provided to George Mason. The Contractor further certifies that they will maintain the insurance coverage during the entire term of the Contract and that all insurance is to be placed with insurers with a current reasonable A.M. Best's rating authorized to sell insurance in the Commonwealth of Virginia by the Virginia State Corporation Commission. The Commonwealth of Virginia and George Mason shall be named as an additional insured. By requiring such minimum insurance, George Mason shall not be deemed or construed to have assessed the risk that may be applicable to the

Contractor. The Contractor shall assess its own risks and, if it deems appropriate and/or prudent, maintain higher limits and/or broader coverage. The Contractor is not relieved of any liability or other obligations assumed or pursuant to this Contract by reason of its failure to obtain or maintain insurance in sufficient amounts, duration, or types.

1. Commercial General Liability Insurance in an amount not less than one million dollars ($1,000,000) per occurrence for bodily injury or property damage, personal injury and advertising injury, products and completed operations coverage;

2. Workers Compensation Insurance in an amount not less than that prescribed by statutory limits; and, as applicable;

3. Commercial Automobile Liability Insurance applicable to bodily injury and property damage, covering owned, non-owned, leased, and hired vehicles in an amount not less than one million dollars ($1,000,000) per occurrence; and

4. An umbrella/excess policy in an amount not less than five million dollars ($5,000,000) to apply over and above Commercial General Liability, Employer's Liability, and Commercial Automobile Liability Insurance.

CC. INTELLECTUAL PROPERTY: Contractor warrants and represents that it will not violate or infringe any intellectual property right or any other personal or proprietary right and shall indemnify and hold harmless George Mason against any claim of infringement of intellectual property rights which may arise under this Contract.

1. Unless expressly agreed to the contrary in writing, all goods, products, materials, documents, reports, writings, video images, photographs or papers of any nature including software or computer images prepared or provided by Contractor (or its subcontractors) for George Mason will not be disclosed to any other person or entity without the written permission of George Mason.

2. Work Made for Hire. Contractor warrants to George Mason that George Mason will own all rights, title and interest in any and all intellectual property rights created in the performance or otherwise arising from the Contract and will have full ownership and beneficial use thereof, free and clear of claims of any nature by any third party including, without limitation, copyright or patent infringement claims. Contractor agrees to assign and hereby assigns all rights, title, and interest in any and all intellectual property created in the performance or otherwise arising from the Contract, and will execute any future assignments or other documents needed for George Mason to document, register, or otherwise perfect such rights. Notwithstanding the foregoing, for research collaboration pursuant to subcontracts under sponsored research contracts administered by the University's Office of Sponsored Programs, intellectual property rights will be governed by the terms of the grant or contract to George Mason to the extent such grant or contract requires intellectual property terms to apply to subcontractors.

DD. NON-DISCRIMINATION: All parties to this Contract agree to not discriminate on the basis of race, color, religion, national origin, sex, pregnancy, childbirth or related medical conditions, age (except where sex or age is a bona fide occupational qualification, marital status or disability).

EE. NON-EXCLUSIVITY: Nothing herein is intended nor shall be construed as creating any exclusive arrangement with Contractor. This Contract will not restrict or prohibit George Mason from acquiring the same or similar goods and/or services from other entities or sources.

FF. PAYMENT TO SUBCONTRACTORS: The Contractor shall take the following actions upon receiving payment from George Mason: (1) pay the subcontractor within seven days for the proportionate share of the total payment received from George Mason attributable to the work performed by the subcontractor under that Contract; or (2) notify George Mason and subcontractor within seven days, in writing, of its intention to withhold all or a part of the subcontractor's payment with the reason for non-payment. The Contractor shall collect the appropriate Tax Identification Number (Either SSN# or EIN#) based on the entity type of the subcontractor. The Contractor shall pay interest to subcontractors on all amounts owed by the Contractor that remain unpaid after seven days following receipt by the Contractor of payment from George Mason for work performed by the subcontractor under that contract, except for amounts withheld as allowed by prior notification. Unless otherwise provided under the terms of this Contract, interest shall accrue to subcontractors at the rate of one percent per month. The Contractor shall include in each of its subcontracts a provision requiring each subcontractor to include or otherwise be subject to the same payment and interest requirements with respect to each lower-tier subcontractor. A contractor's obligation to pay an interest charge to a subcontractor may not be construed to be an obligation of George Mason. A contract modification may not be made for the purpose of providing reimbursement for such interest charge. A cost reimbursement claim may not include any amount for reimbursement for such interest charge.

GG. PUBLICITY: Contractor shall not use, in its external advertising, marketing programs, or promotional efforts, any data, name, insignia, trademarks, pictures or other representation of the University or its employees except on the specific written authorization in advance by the University. The University must receive all requests for authorization in writing no later than ten (10) days in advance of the use date.

HH. REMEDIES: If the Contractor breaches this Contract, in addition to any other rights or remedies, George Mason may terminate this Contract without prior notice.

II. RENEWAL OF CONTRACT: Unless otherwise canceled, modified or renegotiated this Contract will renew automatically for one-year periods under the current terms, conditions, and prices. Should the Contractor require any changes to the Contract they must contact the Procurement Officer 90 days prior to the end of any contract year. This Contract will not exceed seven (7) years in length.

1. Contract price(s) for the additional one-year periods shall not exceed the Contract price(s) of the prior contract year increased/decreased by more than the percentage increase/decrease of the "services" category of the CPI-U section of the Consumer Price Index of the United States Bureau of Labor Statistics for the latest twelve months for which statistics are available or 2%, whichever is lower.

JJ. REPORTING OF CRIMES, ACCIDENTS, FIRES AND OTHER EMERGENCIES: Any George Mason Employee, including contracted service providers, who is not a staff member in Counseling and Psychological Services (CAPS) or a pastoral counselor, functioning within the scope of that recognition, is considered a "Campus Security Authority (CSA)." CSAs must promptly report all crimes and other emergencies occurring on or near property owned or controlled by George Mason to the Department of Police & Public Safety or local police and fire authorities by dialing 9-1-1. At the request of a victim or survivor, identifying information may be excluded from a report (e.g., names, initials, contact information, etc.). Please visit the following website for more information and training: http://police.gmu.edu/clery-act-reporting/campus-security-authority-csa/."

KK. RESPONSE TO LEGAL ORDERS, DEMANDS, OR REQUESTS FOR DATA: Except as otherwise expressly prohibited by law, Contractor will: i) immediately notify George Mason of any subpoenas, warrants, or other legal orders, demands or requests received by Contractor seeking University Data; ii) consult with George Mason regarding its response; iii) cooperate with George Mason's reasonable requests in connection with efforts by George Mason to intervene and quash or modify the legal order, demand or request; and iv) upon George Mason's request, provide George Mason with a copy of its response.

If George Mason receives a subpoena, warrant, or other legal order, demand (including request pursuant to the Virginia Freedom of Information Act) or request seeking University Data maintained by Contractor, George Mason will promptly provide a copy to Contractor. Contractor will promptly supply George Mason with copies of data required for George Mason to respond, and will cooperate with George Mason's reasonable requests in connection with its response.

LL. SEVERABILITY: Should any portion of this Contract be declared invalid or unenforceable for any reason, such portion is deemed severable from the Contract and the remainder of this Contract shall remain fully valid and enforceable.

MM. SOVEREIGN IMMUNITY: Nothing in this Contract shall be deemed a waiver of the sovereign immunity of the Commonwealth of Virginia and of George Mason.

NN. SUBCONTRACTS: No portion of the work shall be subcontracted without prior written consent from George Mason. In the event that the Contractor desires to subcontract some part of the work specified herein, the Contractor shall furnish George Mason the names, qualifications and experience of their proposed subcontractors. The Contractor shall, however, remain fully liable and responsible for the work to be done by its subcontractor(s) and shall assure compliance with all requirements of this Contract. This paragraph applies to, but is not limited to, subcontractor(s) who process University Data.

OO. SWaM CERTIFICATION: Contractor agrees to fully support the Commonwealth of Virginia and George Mason's efforts related to SWaM goals. Upon contract execution, Contractor (as determined by George Mason and the Virginia Department of Small Business and Supplier Diversity) shall submit all required documents necessary to achieve SWaM certification to the Department of Small Business and Supplier Diversity within 90 days. If Contractor is currently SWaM certified, Contractor agrees to maintain their certification for the duration of the Contract and shall submit all required renewal documentation at least 30 days prior to existing SWaM expiration at https://www.sbsd.virginia.gov/.

PP. UNIVERSITY DATA: University Data includes all George Mason owned, controlled, or collected PII and any other information that is not intentionally made available by George Mason on public websites, including but not limited to business, administrative and financial data, intellectual property, and patient, student and personnel data. Contractor agrees to the following regarding University Data it may collect or process as part of this Contract:

1. Contractor will use University Data only for the purpose of fulfilling its duties under the Contract and will not share such data with or disclose it to any third party without the prior written consent of George Mason, except as required by the Contract or as otherwise required by law. University Data will only be processed by Contractor to the extent necessary to fulfill its responsibilities under the Contract or as otherwise directed by George Mason.

2. University Data, including any back-ups, will not be accessed, stored, or transferred outside the United States without prior written consent from George Mason. Contractor will provide access to University Data only to its employees and subcontractors who need to access the data to fulfill Contractor's obligations under the Contract. Contractor will ensure that employees who perform work under the Contract have read, understood, and received appropriate instruction as to how to comply with the data protection provisions of the Contract and to maintain the confidentiality of the University Data.

3. The parties agree that as between them, all rights including all intellectual property rights in and to University Data shall remain the exclusive property of George Mason, and Contractor has a limited, nonexclusive license to use the University Data as provided in the Contract solely for the purpose of performing its obligations under the Contract. The Contract does not give a party any rights, implied or otherwise, to the other party's data, content, or intellectual property, except as expressly stated in the Contract.

4. Contractor will take reasonable measures, including audit trails, to protect University Data against deterioration or degradation of data quality and authenticity. Contractor shall be responsible for ensuring that University Data, per the Virginia Public Records Act, is preserved, maintained, and accessible throughout their lifecycle, including converting and migrating electronic data as often as necessary so that information is not lost due to hardware, software, or media obsolescence or deterioration.

5. Contractor shall notify George Mason within three business days if it receives a request from an individual under any applicable law regarding PII about the individual, including but not limited to a request to view, access, delete, correct, or amend the information. Contractor shall not take any action regarding such a request except as directed by George Mason.

6. If Contractor will have access to University Data that includes "education records" as defined under the Family Educational Rights and Privacy Act (FERPA), the Contractor acknowledges that for the purposes of the Contract it will be designated as a "school official" with "legitimate educational interests" in the University education records, as those terms have been defined under FERPA and its implementing regulations, and the Contractor agrees to abide by the limitations and requirements imposed on school officials. Contractor will use the education records only for the purpose of fulfilling its duties under the Contract for George Mason's and its end user's benefit, and will not share such data with or disclose it to any third party except as provided for in the Contract, required by law, or authorized in writing by the University.

QQ. UNIVERSITY DATA SECURITY: Data security is of paramount concern to George Mason. Contractor will utilize, store and process University Data in a secure environment in accordance with commercial best practices, including appropriate administrative, physical, and technical safeguards, to secure such data from unauthorized access, disclosure, alteration, and use. Such measures will be no less protective than those used to secure Contractor's own data of a similar type, and in no event less than reasonable in view of the type and nature of the data involved. At a minimum, Contractor shall use industry-standard and up-to-date security tools and technologies such as anti-virus protections and intrusion detection methods to protect University Data.

1. Immediately upon becoming aware of circumstances that could have resulted in unauthorized access to or disclosure or use of University Data, Contractor will notify George Mason, fully investigate the incident, and cooperate fully with George Mason's investigation of and response to and remediation of the incident. Except as otherwise required by law, Contractor will not provide notice of the incident directly to individuals who's PII was involved, regulatory agencies, or other entities, without prior written permission from George Mason.

2. If Contractor provides goods and services that require the exchange of sensitive University Data, the Data Security Addendum attached to this Contract provides additional requirements Contractor must take to protect the University Data. George Mason reserves the right to determine whether the University Data involved in this Contract is sensitive, and if it so determines it will provide the Data Security Addendum to Contractor and it will be attached to and incorporated into this contract. Types of University Data that may be considered sensitive include, but is not limited to, (1) PII; (2) credit card data; (3) financial or business

data which has the potential to affect the accuracy of the University's financial statements; (4) medical or health data; (5) sensitive or confidential business information; (6) trade secrets; (7) data which could create a security (including IT security) risk to George Mason; and (8) confidential student or employee information.

3. George Mason reserves the right in its sole discretion to perform audits of Contactor, at George Mason's expense, to ensure compliance with all obligations regarding University Data. Contractor shall reasonably cooperate in the performance of such audits. Contractor will make available to George Mason all information necessary to demonstrate compliance with its data processing obligations. Failure to adequately protect University Data or comply with the terms of this Contract with regard to University Data may be grounds to terminate this Contract.

RR. UNIVERSITY DATA UPON TERMINATION OR EXPIRATION: Upon termination or expiration of the Contract, Contractor will ensure that all University Data are securely returned or destroyed as directed by George Mason in its sole discretion within 180 days of the request being made. Transfer to George Mason or a third party designated by George Mason shall occur within a reasonable period of time, and without significant interruption in service. Contractor shall ensure that such transfer/migration uses facilities and methods that are compatible with the relevant systems of George Mason or its transferee, and to the extent technologically feasible, that George Mason will have reasonable access to University Data during the transition. In the event that George Mason requests destruction of its data, Contractor agrees to destroy all data in its possession and in the possession of any subcontractors or agents to which the Contractor might have transferred University Data. Contractor agrees to provide documentation of data destruction to the University.

Contractor will notify the University of any impending cessation of its business and any contingency plans. This includes immediate transfer of any previously escrowed assets and University Data and providing George Mason access to Contractor's facilities to remove and destroy George Mason-owned assets and University Data. Contractor shall implement its exit plan and take all necessary actions to ensure a smooth transition of service with minimal disruption to George Mason. Contractor will also provide a full inventory and configuration of servers, routers, other hardware, and software involved in service delivery along with supporting documentation, indicating which if any of these are owned by or dedicated to George Mason. Contractor will work closely with its successor to ensure a successful transition to the new equipment, with minimal downtime and effect on George Mason, all such work to be coordinated and performed in advance of the formal, final transition date.

SS. UNIVERSITY REVIEW/APPROVAL: All goods, services, products, design, etc. produced by the Contractor for or on behalf of George Mason are subject to George Mason's review and approval.

TT. WAIVER: The failure of a party to enforce any provision in this Contract shall not be deemed to be a waiver of such right.

Contractor Name	**George Mason University**
______________________________	______________________________
Signature	Signature
Name: ______________________	Name: ______________________
Title: ______________________	Title: ______________________
Date: ______________________	Date: ______________________

DATA SECURITY ADDENDUM
for inclusion in GMU-SS0808-25 with George Mason University (the "University")

This Addendum supplements the above-referenced Contract between the University and Full legal name of Firm/Vendor ("Selected Firm/Vendor") as of the Effective Date (the "Contract"). It is applicable only in those situations where the Selected Firm/Vendor provides goods or services under the Contract or a Purchase Order which necessitate that the Selected Firm/Vendor create, obtain, transmit, use, maintain, process, store, or dispose of University's Protected Data (as defined in the Definitions Section of this Addendum) as part of its work under the Contract.

This Addendum sets forth the terms and conditions pursuant to which Protected Data will be safeguarded by the Selected Firm/Vendor during the term of the Parties' Contract and after its termination.

1. Definitions

Terms used herein shall have the same definition as stated in the Contract. Additionally, the following definitions shall apply to this Addendum.

a. **"Personally Identifiable Information ("PII")"** means any information that can be connected to a specific person and may include but is not limited to personal identifiers such as name, address, phone, date of birth, Social Security number, student or personal identification numbers, driver's license numbers, state or federal identification numbers, non-directory information and any other information protected by state or federal privacy laws.

b. **"University Data"** includes all University owned Personally Identifiable Information and other information that is not intentionally made generally available by the University on public websites, including but not limited to business, administrative and financial data, intellectual property, and patient, student and personnel data.

c. **"Protected Data" means** data identified by University to Selected Firm/Vendor as Protected Data and may include, but is not limited to: (1) PII; (2) credit card data; (3) financial or business data which has the potential to affect the accuracy of the University's financial statements; (4) medical or health data; (5) sensitive or confidential business information; (6) trade secrets; (7) data which could create a security (including IT security) risk to the University; and (8) confidential student or employee information. 'Protected Data' includes both Highly Sensitive and Restricted categories of data as defined in the University Policy 1114 Data Stewardship.

d. **"Securely Destroy"** means taking actions that render data written on media unrecoverable by both ordinary and extraordinary means. These actions must meet or exceed those sections of the National Institute of Standards and Technology (NIST) SP 800-88 guidelines relevant to data categorized as high security.

e. **"Security Breach"** means a security-relevant event in which the security of a system or procedure used to create, obtain, transmit, maintain, use, process, store or dispose of data is breached, and in which University Data is exposed to unauthorized disclosure, access, alteration, or use.

f. **"Services"** means any goods or services acquired by the University from the Selected Firm/Vendor.

2. Data Security

a. In addition to the security requirements stated in the Contract, Selected Firm/Vendor warrants that all electronic Protected Data will be encrypted in transmission (including via web interface) and stored at AES-128 encryption or greater. Additionally, Selected Firm/Vendor warrants that all Protected Data shall be Securely Destroyed, when destruction is requested by the University.

b. If Selected Firm/Vendor's use of Protected Data include the storing, processing or transmitting of credit card data for the University, Selected Firm/Vendor represents and warrants that for the life of the Contract and while Selected Firm/Vendor has possession of University customer cardholder data, the software and services used for processing transactions shall be compliant with standards established by the Payment Card Industry (PCI) Security Standards Council (www.pcisecuritystandards.org). In the case of a third-party application, the application will be listed as PA-DSS compliant at the time of implementation by the University. Selected Firm/Vendor acknowledges and agrees that it is responsible for the security of all University customer cardholder data or identity information managed, retained, or maintained by Selected Firm/Vendor, including but not limited to protecting against fraudulent or unapproved use of such credit card or identity information. Selected Firm/Vendor agrees to indemnify and hold University, its officers, employees, and agents, harmless for, from, and against any and all claims, causes of action, suits, judgments, assessments, costs (including reasonable attorneys' fees), and expenses arising out of or relating to any loss of University customer credit card or identity information managed, retained, or maintained by Selected Firm/Vendor, including but not limited to fraudulent or unapproved use of such credit card or identity information. Selected Firm/Vendor shall, upon written request, furnish proof of compliance with the Payment Card Industry Data Security Standard (PCI DSS) within 10 business days of the request. Selected Firm/Vendor agrees that, notwithstanding anything to the contrary in the Contract or the Addendum, the University may terminate the Contract immediately without penalty upon notice to the Selected Firm/Vendor in the event Selected Firm/Vendor fails to maintain compliance with the PCI DSS or fails to maintain the confidentiality or integrity of any cardholder data.

3. Employee Background Checks and Qualifications

a. In addition to the employee background checks provided for in the Contract, Selected Firm/Vendor shall perform the following background checks on all employees who have potential to access Protected Data: Social Security Number trace; seven (7) year felony and misdemeanor criminal records check of federal, state, or local records (as applicable) for job related crimes; Office of Foreign Assets Control List (OFAC) check; Bureau of Industry and Security List (BIS) check; and Office of Defense Trade Controls Debarred Persons List (DDTC).

4. Insurance

a. In addition to the insurance requirements outlined in the Contract, Selected Firm/Vendor agrees to maintain Cyber Liability Insurance in an amount not less than $2,000,000 per incident, for the entire term of the Contract. The Commonwealth of Virginia and the University shall be named as an additional insured.

5. Security Breach

a. Liability. In addition to any other remedies available to the University under law or equity, Selected Firm/Vendor will reimburse the University in full for all costs incurred by the University in investigation and remediation of any Security Breach of Protected Data, including but not limited to providing notification to individuals whose Personally Identifiable Information was compromised and to regulatory agencies or other entities as required by law or contract; providing one year's credit monitoring to the affected individuals if the Personally Identifiable Information exposed during the breach could be used to commit financial identity theft; and the payment of legal fees, audit costs, fines, and other fees imposed by regulatory agencies or contracting partners as a result of the Security Breach.

6. Audits

a. Selected Firm/Vendor will at its expense conduct or have conducted at least annually a: i) security audit with audit objectives deemed sufficient by the University, which attests the Selected Firm/Vendor's security policies, procedures and controls; ii) vulnerability scan, performed by industry-standard and up-to-date scanning technology, of Selected Firm/Vendor's electronic systems and facilities that are used in any way to deliver electronic services under the Contract; and iii) formal penetration test, performed by a process and qualified personnel approved by the University, of Selected Firm/Vendor's electronic systems and facilities that are used in any way to deliver electronic services under the Contract.

b. Additionally, the Selected Firm/Vendor will provide the University upon request the results of the above audits, scans and tests, and will promptly modify its security measures as needed based on those results in order to meet its obligations under the Contract. The University may require, at University expense, the Selected Firm/Vendor to perform additional audits and tests, the results of which will be provided promptly to the University.

c. Selected Firm/Vendor must provide the University with its current industry standard independent third-party certification/attestation such as Service Organization Control (SOC) 2 Type II audit report, ISO27001/2 or equivalent, and provide a list of all subservice provider(s) relevant to the contract. The University shall have sole discretion to determine whether the audit report/certification/attestation provided is sufficient to satisfy the requirements of this paragraph. It is further agreed that such industry standard audit report/certificate/attestation, will be made available free of cost to the University, will be provided upon issuance by the auditor on an annual-basis. The report should be directed to the appropriate representative identified by the University. Selected Firm/Vendor also commits to providing the University with a designated point of contact for these reports, addressing issues raised in the report including if issues have been cited with the subservice provider(s), and responding to any follow up questions posed by the University in relation to the SOC report. Selected Firm/Vendor agrees to be held legally accountable for the accuracy of any self-attestations provided by the Selected Firm/Vendor towards fulfilling the requirements within this addendum.

IN WITNESS WHEREOF, this Addendum has been executed by an authorized representative of each party as of the date set forth beneath such party's designated representative's signature.

Selected Firm/Vendor	**George Mason University**
______________________________	______________________________
Signature	Signature
Name: ______________________________	Name: ______________________________
Title: ______________________________	Title: ______________________________
Date: ______________________________	Date: ______________________________

ATTACHMENT C – SAMPLE INVOICE FORMAT

Company Name

1. Street Address
City, ST ZIP Code
Phone: Fax:

SAMPLE INVOICE

3. INVOICE #:15454
4. 3/31/2025
5. PURCHASE ORDER #: PO05156064

BILL TO:
2. George Mason University
Attn: Accounts Payable
4400 University Dr.
4200 Merten Hall, MSN 3C1
Fairfax, VA 22030
Email: acctpay@gmu.edu

Invoices must contain ALL of the following in order to be processed:

1. Remit to payment address
2. Mason as the party to be billed
3. The vendor supplied invoice number
4. The date of service and/or shipment
5. The purchase order number (**starts with PO**)
6. Description of goods or services

Hours listed in increments of 15 minutes. For example: 15 minutes = 0.25 hours

Completed Task:	[list out completed task]			
Date of Service	**Staff Level / Name**	**Hours**	**Rate**	**Total**
1/1/20XX	Joe Smith – IT Specialist	4.5	xx	
1/2/20XX	Jane Smith –Non- IT Specialist SME Expert	2.25	xx	
1/7/20XX	Michelle Jones – Senior Auditor II	3.75	xx	

Total due: ______________________________

Other Comments/Contact Information

GEORGE MASON UNIVERSITY

Purchasing Department
4400 University Drive, MS 3C1, Fairfax, VA 22030
Phone: 703.993.2580; http://fiscal.gmu.edu/purchasing/

RFP ADDENDUM NO. 1:

Date:	January 21, 2026
Reference:	RFP GMU-SS0808-25
Title:	Internal Audit Co-Sourcing Services
RFP Issued:	December 15, 2026
Proposal Due Date:	January 30, 2026 @ 2:00 PM ET

The following changes are hereby incorporated into the aforementioned RFP:

1. Question and Answers Posted January 16, 2026: Clarification on Question: Will the University please confirm that bidders responding to this RFP do not need to be a licensed CPA firm? Mason responded No. Clarification: The bidder does not need a CPA License.

I hereby acknowledge receipt of Addendum No. 1 for GMU-SS0808-25 Internal Audit Co-Sourcing Services

____
Offeror/Firm

____
Printed Name of Signer

____
Signature

____
Date

Internal Audit Co-Sourcing Services

Request for Proposal GMU-SS0808

Deloitte & Touche LLP

January 30, 2026

Confidentiality/Freedom of Information Act Designation (RFP Section XII.A.2.d)

RFP Reference: XIII.B. Specific Requirements

Proposal Presentation: Except as provided, once an award is announced, all proposals submitted in response to this RFP will be open to inspection by any citizen, or interested person, firm or corporation, in accordance with the Virginia Freedom of Information Act. Trade secrets or proprietary information submitted by a firm prior to or as part of its proposal will not be subject to public disclosure under the Virginia Freedom of Information Act only under the following circumstances: (1) the appropriate information is clearly identified by some distinct method such as highlighting or underlining; (2) only the specific words, figures, or paragraphs that constitute trade secrets or proprietary information are identified; and (3) a summary page is supplied immediately following the proposal title page that includes (a) the information to be protected, (b) the section(s)/page number(s) where this information is found in the proposal, and (c) a statement why protection is necessary for each section listed. A statement simply noting "trade secret" is not a sufficient reason for redaction. The firm must also provide a separate attachment of the proposal with the trade secrets and/or proprietary information redacted. If all of these requirements are not met, then the firm's entire proposal will be available for public inspection.

Deloitte & Touche LLP ("Deloitte") invokes the protections of §2.2-4342F of the Code of Virginia and requests the following provisions of its Proposal be withheld from disclosure by George Mason University ("George Mason") pursuant to §2.2-4342F of the Virginia Public Procurement Act and §§2.2-3704.01, 2.2-3705.1(10), and 2.2-3705.6(10) of the Virginia Freedom of Information Act. This information is nonpublic, confidential proprietary and trade secret information, the disclosure of which would cause substantial harm to Deloitte's competitive position. Further, this information is not the kind of information that Deloitte customarily discloses to the public and is being provided to George Mason with the reasonable expectation that it will not be released. To that end and in accordance with the instructions contained in the Request for Proposal, we are providing George Mason with a redacted copy of the Deloitte Proposal for public release. We respectfully request that should George Mason receive a request pursuant to the Virginia Freedom of Information Act seeking Deloitte's Proposal, that George Mason respond by providing the attached redacted copy.

a) Information to be protected	(b) The section(s)/page number(s) where this information is found in the proposal	c) A statement why protection is necessary for each section listed.
Cover Letter	5-6	**Identity and Qualifications of Personnel:** §2.2-4342(F). Trade Secret and Proprietary Information submitted by the bidder. This information is nonpublic, confidential proprietary and trade secret information, the disclosure of which would cause substantial harm to Deloitte's competitive position.
Contractor Expertise and Qualifications: Research Compliance Auditing RFP Section XI.A.1	7	
Delivery of Services RFP Section XII.B.4.a.1,3,4v	22	
Use of Standards and Industry Leading Practices RFP Section XII.B.4.a.2, 5	23	
Engagement Administration Approach RFP Section XII.B.4.a.7	25-27	
Resumes RFP Section XII.B.4.a.7.a	35-50	
Executive Summary (Methodology/Approach) RFP Section XII.B	7-9	**Proprietary Methodology and Approach:** §2.2-4342(F). Trade Secret and Proprietary Information submitted by the bidder. This information is nonpublic, confidential proprietary and trade secret information, the disclosure of which would cause substantial harm to Deloitte's competitive position.
Nature and Extent of Expertise RFP Sections XII.B.2.d, XII.B.2.e	11-13	
Contractor Expertise and Qualifications RFP Section XI.A.1	13-19	

Information Security and Confidentiality RFP Section XI.A.4	20	
Delivery of Services RFP Section XII.B.4.a.1,3,4v	22-23	
AI and Data Analytics Capabilities RFP Section XI.A.6	24-25	
Sample Engagement Letter RFP Section XII.B.4.a.8	27-28	
Exceptions (if any) to George Mason's two-party contract, Attachment B RFP Section XII.B.1.c	31-32	
Appendix A - Procedural Information: Assumptions	32-33	
Cover Letter	5-6	**Client Names, Reference Information, and Experience:** §2.2-4342(F). Trade Secret and Proprietary Information submitted by the bidder. This information is nonpublic, confidential proprietary and trade secret information, the disclosure of which would cause substantial harm to Deloitte's competitive position.
Nature and Extent of Expertise RFP Section XII.B.2.d, XII.B.2.e	11-12	
Contractor Expertise and Qualifications RFP Section XI.A.1	13-19	
Information Security and Confidentiality RFP Section XI.A.4	20	
Knowledge Transfer and Capacity Building RFP Section XI.A.5	20	
Relationships with Large Public Universities RFP Section XII.B.3	21-22	
AI and Data Analytics Capabilities RFP Section XI.A.6	24-25	
Engagement Administration Approach RFP Section XII.B.4.a.7	25-27	
Client References RFP Section XII.B.4.a.9	29	
Appendix C – Client References RFP Section XII.B.4.a.9	51-55	

Signature:

Title: Managing Director

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Deloitte.

January 30, 2026

Deloitte & Touche LLP
1919 N Lynn St Suite 1500
Arlington, VA 22209

Ms. Sara Siddall
Ms. Erin Rauch
Procurement Department
4400 University Drive, Mailstop 3C1
Fairfax, VA, 22030

RE: In Response to Request for Proposal (RFP) GMU-SS0808-25: Internal Audit Co-Sourcing Services

Dear Ms. Siddall and Ms. Rauch:

Deloitte & Touche LLP ("Deloitte[1]") would like to thank you for the opportunity to respond to George Mason University's (George Mason or University) Request for Proposal (RFP) # GMU-SS0808-25 - Internal Audit Co-Sourcing Services. As a global leader in Internal Audit (IA), we have served over 500 higher education clients for many years helping universities similar to George Mason elevate and evolve their IA functions. To meet your needs:

We bring an Internal Audit (IA) practice that is equipped to help George Mason navigate their landscape, drawing from decades of experience and a track record of success with large public research universities facing similar challenges. We understand higher education institutions like George Mason are navigating an era of unprecedented change that is characterized by increasing regulatory requirements, intensified competition for funding, rapid technology shifts, and heightened stakeholder expectations for accountability and transparency. [redacted] Through our comprehensive IA lifecycle—from risk assessment and controls testing to remediation and knowledge transfer—Deloitte will maintain **clear, ongoing communication with the IA team and stakeholders** throughout each audit, provide **rapid responsiveness to follow-up questions,** and **deliver high-quality**, decision-ready work products with actionable recommendations and traceable support.

We provide the Higher Education experience George Mason needs as the University pursues its vision of expanding research, driving innovation, and strengthening its impact on a global scale. Deloitte brings higher education specialization and practical solutions to help George Mason navigate the evolving challenges of research growth, digital transformation, and complex regulatory demands. As George Mason advances major initiatives like *Mason Now* and invests in interdisciplinary research and inclusive excellence, our team offers direct, relevant [redacted] We provide actionable recommendations and holistic guidance, from enterprise resource planning (ERP) modernization to research compliance and governance, all tailored to the environment of leading public research institutions. By staying at the forefront of emerging risks and trends, Deloitte helps George Mason streamline operations, sustain compliance, and realize its vision of expanding impact on a global scale.

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[1] As used in this document, "Deloitte" means Deloitte & Touche LLP, a subsidiary of Deloitte LLP. Please see www.deloitte.com/us/about for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting.

Deloitte offers a carefully assembled team, innovative tools, and specialized capabilities purpose-built to help George Mason advance a world-class risk and compliance culture, positioning the University to anticipate challenges and lead through change in today's higher education environment. [redacted]

Our proposal is being made subject to the condition that Deloitte and George Mason subsequently reach and enter into a mutually acceptable definitive written agreement for the proposed services. The basis for this success lies in the benefit of the negotiation process, which allows each party to understand the other's reasonable concerns. Therefore, if we are awarded this engagement, please trust that Deloitte is open and ready to promptly negotiate mutually agreeable terms with George Mason in a collaborative and expeditious manner, and our submission is contingent upon the ability to enter such negotiations.

We appreciate your thoughtful consideration of our submission and look forward to speaking with you. Please do not hesitate to contact me at [redacted] should you have questions.

Sincerely,

[redacted]

[redacted]

Procedural Information: Signed cover page and all addenda (RFP Section XII.B.1.a – Page 8)

Signed cover page has been uploaded via Bonfire.

Executive Summary (RFP Section XII.B)

RFP Reference: XIII.B. Specific Requirements

SPECIFIC REQUIREMENTS: Proposals should be as thorough and detailed as possible to allow George Mason to properly evaluate the Offeror's capabilities and approach toward providing the required services. Offerors should submit the following items as a complete proposal. Proposals should be 11-point or larger and should not exceed 20 pages in length, excluding the procedural information, executive summary, and resumes.

George Mason, as Virginia's largest public university, stands at a pivotal point: with major research expansion, ambitious initiatives such as the Grand Challenge Initiative, substantial digital transformation, and a commitment to diversity and student well-being. These advances introduce complex risks around compliance, operational resilience, data security, and governance. George Mason needs an internal audit co-source service provider that is both responsive and forward-thinking—one that not only addresses regulatory requirements and operational risk, but also helps leadership anticipate and manage change as part of the University's ongoing transformation.

Our IA practice is equipped to help George Mason navigate this landscape, drawing from decades of experience and a track record of success with large public research universities facing similar challenges. We serve hundreds of Internal Audit clients in the U.S. alone—including leading public universities and research institutions—delivering a wide range of services. Refer to **Figure 1** for an overview of the services and offerings within Deloitte's Internal Audit practice. When working with our clients we focus on delivering tailored, high-impact solutions that go beyond traditional internal audit to provide real strategic insights [redacted].

[redacted]

With every engagement, we focus on helping higher education institutions achieve stronger controls, deeper risk intelligence, and greater process efficiencies. [redacted]

These collaborations illustrate how our hands-on approach and practical recommendations consistently drive measurable improvements in business processes, staff capabilities, and overall institutional resilience.

Our Internal Audit Approach

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

General Firm Background and Information (RFP Section XII.B.2 – Page 8)

Background, History, & Area of Expertise (Section XII.B.2.a.b – Page 8)

RFP Reference: XII.B.2.a-b Background, History, & Area of Expertise

a. Provide a background and a brief history of your firm.
b. Describe your firm's specialty areas, and their size.

Deloitte stands as an experienced trusted advisor to over 500 colleges and universities, with a specialized practice of more than 1,200 consultants dedicated exclusively to higher education. Deloitte is the world's largest professional services organization, operating in 150 countries and territories, and providing audit, tax, legal, and consulting services. This reach has allowed us to support clients, including the Commonwealth of Virginia (Commonwealth or Virginia), for over 20 years, delivering innovative solutions to complex, evolving challenges. Deloitte's offering portfolios include financial transformation, human capital, AI, cyber security, regulatory risk and forensic, and strategy and transactions. Our professionals are organized to focus on targeted industries—Government and Public Services (GPS), Financial Services, Life Sciences and Health Care, Technology, Media, and Telecom, Energy, Resources, and Industries, and Consumer. This structure allows us to leverage our deep knowledge and experience across our service lines and industries, allowing clients like George Mason to receive broad and innovative solutions that drive value and support strategic objectives. Our structure also allows Deloitte to stay agile and responsive to market trends, emerging technologies, and regulatory changes, thereby maintaining our position as a trusted advisor and leader in the professional services industry.

Firm's Location, and Structure (Sections XII.B.2.b, XII.B.2.c – Page 9)

RFP Reference: XII.B.2.c Location, and Structure

c. Describe your firm's location and organization structure. Provide additional detail related to offices likely to serve George Mason.

Deloitte is a global network of independent member firms organized under Deloitte Touche Tohmatsu Limited (DTTL), with over 415,000 professionals worldwide across key service areas: Audit & Assurance, Consulting, and Tax. Our State, Local, and Higher Education practices support 48 states, Washington D.C., and Puerto Rico. In Virginia, Deloitte maintains a significant presence in Virginia including a total of six offices, anchored by our Rosslyn office where over 11,000 professionals are based. Most of these practitioners support government and higher-education contracts across our core consulting practice. This deep bench of talent provides George Mason with direct access to experienced resources, enabling highly responsive, high-quality service. With proximity to George Mason and Deloitte's collaborative organization structure, we can combine global insights with Virginia-based experience to deliver tailored solutions aligned to George Mason's specific needs. **Table 1** further summarizes Deloitte's scale, services, and national recognition in the United States:

Table 1. Deloitte in the United States.

- Largest professional services firm in the U.S. in revenue and headcount
- More than 156,400 people, including nearly 6,500 partners, principals, and directors
- 130 offices in 100 cities
- Offer audit, tax, and consulting services
- Ranked as one of Fortune magazine's "100 Best Companies to Work for" 23 times since 1998
- 29 consecutive years on Seramount's 100 Best Companies list; part of Hall of Fame

Nature and Extent of Expertise (Sections XII.B.2.d, XII.B.2.e – Page 9)

RFP Reference: XII.B.2.d-e Nature and Extent of Expertise

d. Describe the nature and extent of your expertise with higher education, research-oriented, or similarly-situated clients, including related information technology environments (including Banner, which is used by George Mason).

e. Describe the nature and extent of your expertise with providing supplemental audit resourcing (co-sourcing) services to clients similarly-situated to George Mason.

Higher Education has been a priority sector for Deloitte since the firm began supporting colleges and universities in 1913. Since then, Deloitte has cultivated strong relationships with a diverse array of institutions including university systems, public and private colleges, community colleges and all Carnegie classifications of research institutions. [redacted]

[redacted]

SECTION HIGHLIGHTS

Did you know ...

We are dedicated to working closely alongside key higher education associations to continue to grow the IA field and provide our fellow internal auditors with leading research and insights to bring to our clients. We are currently a Gold Sponsor for the Association of College and University Auditors. At the 2025 AuditCon Conference, we presented on AI Risk Management in Internal Audit and Driving Value Through Audit, Risk, and Compliance. George Mason will have access to our thoughtware through various knowledge sharing mechanisms.

Figure 4 depicts the number of public and private higher education institutions we have served, the number of experienced professionals in our firm that are specifically specialized to serve colleges and universities like George Mason, and the extensive amount of higher education projects we have completed or in progress to this date.

[redacted]

Our professionals have walked in the shoes of the institutional leaders we serve and continue to serve our higher education clients in a rapidly changing environment. We are dedicated to helping university leaders address the myriads of challenges their institutions face. Clear and consistent communication is key to collaborating on these challenges. [redacted]

- [redacted]
- [redacted]
- [redacted]
- [redacted]

- [redacted]

[redacted]

Our experience serving in a co-sourcing capacity.

[redacted]

[redacted]

Our familiarity with governance structures, compliance frameworks (e.g., FERPA, NCAA, federal grant compliance), and academic operational processes (RFP Section XI.A.1 - Contractor Expertise and Qualifications – Page 6)

We assess compliance programs to help clients strengthen controls and reduce risk. [redacted]

Our Proprietary Compliance Program Framework (**Figure 5**) is supported by Deloitte-developed, market-tested tools and enablers. Each framework element is anchored in leading practices informed by regulatory guidance and broader marketplace experience. [redacted]

[redacted]

Our compliance framework is differentiated by experienced practitioners and a focus on high-quality deliverables, clear communication, and responsiveness—positioning us to serve as a trusted advisor to George Mason. The sections that follow highlight additional experience across government structures, compliance frameworks, and academic operations.

Family Educational Rights and Privacy Act (FERPA)

[redacted]

[redacted]

Ultimately, a rigorous FERPA audit is more than a regulatory obligation—it's a critical tool to foster stakeholder trust, confirm responsible stewardship of student data, and position the institution as a leader in data governance and compliance.

[redacted]

College Athletics and NCAA Compliance

The college athletics environment is undergoing transformational change, most notably through new student-athlete revenue sharing models and significant shifts in regulatory expectations across NCAA Division I rules. As regulatory responsibilities and athletics risk-management move increasingly from the NCAA to conferences and individual institutions, George Mason's commitment to student-athlete well-being demands continuous adaptability and strategic focus. Deloitte recognizes the critical intersection of athletics, compliance, and the evolving regulatory environment. [redacted]

[redacted]

Operational

Operational audits to test internal systems and procedures for efficiency and effectiveness are critical across higher education institutions, as we've seen firsthand supporting organizations [redacted]. These audits have proven instrumental in identifying inefficient resource use and workflow bottlenecks, enabling universities to streamline processes, accelerate turnaround times, and ultimately enhance institutional effectiveness. By providing a comprehensive view into operational performance, these assessments help drive meaningful improvements and sustainable results for higher education clients.

[redacted]

- [redacted]

[redacted]

[redacted]

IT Auditing: Experience in cybersecurity, data privacy, ERP systems, and IT general controls (RFP Section XI.A.1 - Contractor Expertise and Qualifications – Page 6)

Technology continues to be an enabler of growth for higher education institutions. Innovation and management of a complex IT environment bring new risks and challenges daily. Deloitte has extensive experience helping our higher education clients navigate the complex landscape of IT and cyber security. We provide a broad range of IT IA services [redacted]

[redacted]

Now more than ever, cybersecurity is seen as one of the top risks and priorities by management, boards, and audit committees. It is critical for organizations like George Mason to maintain a strong cybersecurity program that will inspire confidence from your students. Incorporating cybersecurity into your standard IA approach helps uncover risks that IT personnel and management may not know they had. It also provides management with the security of knowing they have the assistance they need to address issues and continue to expand their capabilities. As George Mason's trusted advisor, we will provide a wide range of experience as well as tools and methodologies while assisting with internal audits specifically tailored for the Higher Education industry.

[redacted]

Research Compliance Auditing: Knowledge of grant management sponsored research regulations, and export control requirements (RFP Section XI.A.1 - Contractor Expertise and Qualifications – Page 6)

Research Administration audits are critical for George Mason due to the increasing complexity and scrutiny surrounding research funding. The University's research portfolio, likely encompassing numerous grants and contracts from diverse sponsors, necessitates rigorous oversight to confirm compliance, minimize risk, and maximize the value of research investments. [redacted]

[redacted]

With Research Administration as one of the Core enabling areas of our Higher Education practice, we feel confident that we have the right SMAs and capabilities to provide advisory support and high-quality deliverables based on our experience serving clients in this space. [redacted]

[redacted]

Fraud Investigations: Ability to conduct forensic audits, identify fraud indicators, and apply investigative methodologies (RFP Section XI.A.1 - Contractor Expertise and Qualifications – Page 6)

[redacted]

[redacted]

SECTION HIGHLIGHTS

Deloitte managed Howard University's ethics and compliance hotline end to end—triaging and monitoring complaints, investigating allegations, routing matters to the appropriate compliance leaders, and validating that each case was appropriately addressed and documented prior to closeout. By serving as an independent third party, we brought an objective lens and consistent case-handling discipline to matters raised by students, staff, and faculty. This led to strengthened consistency and accountability of hotline intake and resolution, improved timeliness in addressing concerns, and enhanced confidence among stakeholders that issues were handled fairly, escalated appropriately, and closed with clear documentation and follow-through.

[redacted]

[redacted]

Provide documented certifications (e.g., CIA, CISA, Certified Fraud Examiners (CFE)) and evidence of prior engagements in similar environments (RFP Section XI.A.1 - Contractor Expertise and Qualifications – Page 6)

[redacted]

Please refer to our Client References in Appendix C for evidence of prior engagements in similar environments.

Tools and Capabilities for Internal Auditing (RFP Section XI.A.3 – Page 6)

Please refer to "AI and Data Analytics Capabilities (RFP Section XI.A.6 – Page 6)" section on page 24 of this response for more details on our innovative tools and capabilities for internal auditing.

Information Security and Confidentiality (RFP Section XI.A.4 – Page 6)

Deloitte is committed to upholding the highest standards of data security and confidentiality in our client engagements, including our work with George Mason. Upon award of the contract [redacted]

[redacted]

[redacted]

[redacted]

Knowledge Transfer and Capacity Building (RFP Section XI.A.5 – Page 6)

Deloitte employs a structured, collaborative approach to knowledge transfer designed specifically to empower university staff, confirming sustained improvement and capacity building beyond the life of any project. [redacted]

[redacted]

[redacted]

Deloitte.

[redacted]

Impending Changes (Sections XII.B.2.f – Page 9)

RFP Reference: XII.B.2.f Nature and Extent of Expertise

f. Describe any impending changes in your organization that could impact delivery of services.

Deloitte does not have any impending changes in our organization that could impact delivery of our services.

Relationships with Large Public Universities (RFP Section XII.B.3 – Page 9)

RFP Reference: XII.B.3 Relationships with Large Public Universities

a. Provide a list of major work your firm has conducted with George Mason, or similarly situated institutions, since January 1, 2023. Describe the nature of the work and cost.

Work Conducted with George Mason or Similar Institutions (Section XII.B.3 – Page 9)

Given the distinctive and complex nature of George Mason's risk profile, along with its strategic objectives, George Mason needs an IA advisor with extensive higher education knowledge and the ability to leverage leading practices from industry and other institutions. [redacted]

[redacted]

[redacted]

[redacted]

*Higher education clients where we have performed IA services since January 1, 2023. Further details related to nature of work and cost can be provided at the time of task order award.

Managing the Relationship with George Mason's Office of Audit and Compliance (RFP Section XII.B.4 – Page 9)

Delivery of Services (RFP Section XII.B.4.a.1,3,4v – Page 9)

RFP Reference: XII.B.4 Managing the Relationship with George Mason's Office of Audit and Compliance
a. Describe what your process would be for working with George Mason's Office of Audit and Compliance to deliver services in the event you are awarded a contract. 1. Knowledge, skills, and expected availability / capacity to deliver services. 3. Process for scheduling firm resources to deliver services. 4. Supervision of firm resources should firm personnel be asked to supervise specific work.

[redacted]

[redacted]

Resourcing Responsiveness and Flexibility (RFP Section XI.A.2 – Page 6)

Our approach to scheduling and supervising firm resources is designed to meet the needs of higher education and IA engagements. [redacted]

[redacted]

[redacted]

Use of Standards and Industry Leading Practices (RFP Section XII.B.4.a.2, 5 – Page 9)

RFP Reference: XII.B.4 Managing the Relationship with George Mason's Office of Audit and Compliance

2. Familiarity and capability to conform to the Institute of Internal Auditors' Global Internal Audit Standards.
5. Capability, and related process, to share cross-industry and higher-education industry information related to:
    a. "Best" practices
    b. Benchmarks
    c. emerging higher education risk areas
    d. internal audit practices
    e. additional topics of interest

[redacted]

[redacted]

Use of AI and Data Analytics in Audit Engagements (RFP Section XII.B.4.a.6 – Page 9)

RFP Reference: XII.B.4.a.6 Demonstrate use of AI and data analytics in audit engagements

6. Demonstrate use of AI and data analytics in audit engagements including:
    a. Full-population data analysis for anomaly detection
    b. Predictive risk modeling and trend analysis
    c. Automation of control testing and audit procedures
    d. Integration with existing ERP and data systems
    e. Visualization tools and dashboards for audit insights

AI and Data Analytics Capabilities (RFP Section XI.A.6 – Page 6)

As AI and data analytics capabilities continue to evolve rapidly for internal audit functions, innovation and a fresh perspective are essential to George Mason's Office of Audit and Compliance. [redacted]

[redacted]

Engagement Administration Approach (Section XII.B.4.a.7 – Page 9)

RFP Reference: XII.B.4.a.7) Engagement Administration Approach

7. Describe your process for working with George Mason's Office of Audit and Compliance to administer the overall engagement. Among other things, describe:

   a. The individuals likely to administer and provide overall oversight to the engagement. Provide resumes.

   b. Invoicing and payment processes.

Our Engagement Team

Deloitte is committed to fostering an effective relationship with George Mason's Office of Audit and Compliance with a dedicated core engagement team, specialized higher education advisors, and QRM oversight. Deloitte recognizes that government small business subcontracting programs promote equitable opportunities for small businesses to compete for contracts. We support the participation of Virginia certified Small, Women-owned, and Minority-owned Business (SWaM) companies in delivering products and services to George Mason. [redacted]

[redacted]

[redacted]

[redacted]

[redacted]

Invoicing and Payment Processes

Our invoicing and payment procedures are designed for clarity, accuracy, and adherence to George Mason's requirements. Invoices are submitted by Deloitte directly monthly, in accordance with Attachment C, Sample Invoice Format included in the RFP. Each invoice provides a detailed breakdown of hours, roles, and expenses by engagement or project, promoting full transparency. We commit to timely invoice submission through George Mason's preferred channels and remain available to promptly resolve any billing questions. Deloitte's travel and out-of-area expenses are billed in full compliance with the University and federal policies, with no additional hourly charges for travel within the established 50-mile radius.

Sample Engagement Letter (Section XII.B.4.a.8 – Page 9)

[redacted]

[redacted]

Client References (Section XII.B.4.a.9 – Page 9)

RFP Reference: XII.B.4 Managing the Relationship with George Mason's Office of Audit and Compliance

9. Provide names, firms, and contact information for three (3) reference clients with whom you have had a successful working relationship.

Additional information on our client references, including project overview, impacts, and services performed, is provided in Appendix C - Client References.

[redacted]

[redacted]

Information Protection (RFP Section XII.B.5 – Page 9)

RFP Reference: XII.B.5 Information Protection

a. Describe the protections you will use to safeguard information obtained during engagements from unauthorized use and disclosure, including, but not limited to, personal facts and circumstances related to individuals as well as information related to George Mason's actual or anticipated business facts and circumstances.

Refer to "Information Security and Confidentiality (RFP Section XI.A.4 – Page 6)" response section which describes the protections Deloitte will use to safeguard information obtained during engagements from unauthorized use and disclosure.

Cost of Service (RFP Section XII.B.6 – Page 10)

RFP Reference: XII.B.6 Cost of Service

Provide hourly rates for all services described herein. Please conform your specific job titles to these experience levels, and submit a reference to the corresponding job title and experience level. Pricing should be submitted on Bonfire on the Pricing Table. **A file explaining the corresponding job title for your company and the experience level requested for pricing should be uploaded with your proposal in Bonfire.**

Pricing Table has been provided via Bonfire. Please refer to related assumptions in Appendix A – Procedural Information: Pricing Table.

Labor Rates (RFP Sections XII.B.6.a, XII.B.6.b – Page 10)

RFP Reference: XII.B.6.a, XII.B.6.b Labor Rates

a. Rates must include travel-related expenses if contractor is traveling within a 50-mile radius of George Mason's Fairfax campus.
b. Provide information related to volume / discount breakpoints.

Labor Rates have been provided via Bonfire.

Sample Invoice (RFP Section XII.B.6.c – Page 10)

RFP Reference: XII.B.6.c Sample Invoice

c. Provide a sample invoice for your services. George Mason has provided an example invoice as Attachment C - Sample Invoice Format showing an acceptable breakdown for an example project. At a minimum, contractors are required to provide a breakdown of the hours worked, the rate, all fees, and the total per engagement/project or per day for these services.

Deloitte.

Billing Number: 0001
Invoice Number: [redacted]
Invoice Date: [redacted]

Description: PO Number - [redacted]
Check Payment Mailing
Address: Deloitte Consulting LLP
[redacted]

Bill To:
George Mason University
Accounts Payable
4400 University Blvd
Fairfax , VA 22030

Remit To: [redacted]

Customer Number: [redacted]
Prime Contract Number:
Subcontractor Number:
Customer PO Number:
Project Number: [redacted]
Project Name:
Project POP:
Terms:
Due Date:

	Contract Value	Funded Value
Cost:	[redacted]	
Fee:		
Total:		
Percent of Total Billed:		

Billing Period From: 1/1/2026
To: 1/30/2026

	Hours	Rate	Current Amount
F00005 Senior Manager	[redacted]		
[redacted]			
P00073 Senior Consultant			
[redacted]			
S00040 Consultant /Analyst			
[redacted]			
Invoice Total:			$722.00

For professional services rendered in support of the contract, period of performance and/or deliverables identified on this invoice. Refer to supporting schedules for additional details. Payment is due per the terms of the contract, or upon receipt. For invoice questions or concerns, please contact the US National GPS Billing Team at usnationalgpsbilling@deloitte.com

SAMPLE

Appendix A – Procedural Information: Attachment A - Small Business Subcontracting Plan (RFP Section XII.B.1.b – Page 8)

Attachment A Small Business Subcontracting Plan has been provided via Bonfire.

Appendix A – Procedural Information: Exceptions (if any) to George Mason's two-party contract, Attachment B (RFP Section XII.B.1.c – Page 8)

Internal Audit Co-Sourcing Services RFP Exceptions
GMU-SS0808-25

Deloitte & Touche LLP ("Deloitte & Touche") is pleased to submit this proposal to George Mason University ("George Mason") in response to its Request for Proposals for Internal Audit Co-Sourcing Services, dated December 15, 2025 (the "RFP"). We believe, however, that certain of the provisions included in the RFP, including George Mason's Standard Contract, should be modified or clarified.

Our affiliate, Deloitte Consulting LLP, and George Mason have in place Standard Contract GMU-1827-23-21, which is based on George Mason's standard two-party contract and General Terms and Conditions but with certain mutually agreed-upon changes. To expedite the negotiations, we would seek to obtain the same or similar changes for this agreement.

Our proposal is made subject to the condition that Deloitte & Touche and George Mason subsequently reach and enter into a mutually agreeable definitive written agreement for the proposed services. We are committed to working with George Mason in good faith to promptly address and finalize the contract terms, including any additional adjustments to the terms based on the services as finally awarded or that otherwise require update.

At a high level and for purposes of denoting exceptions as requested in RFP Section IV, the previous changes that were agreed to in Standard Contract GMU-1827-23-21 and that we would hope to discuss here include the following Sections of Attachment B, Standard Contract: Section X.E, Audit, the scope of records retention and audit being limited to records related to billings/fees and required any third parties to sign confidentiality agreement with Deloitte & Touche; Section X.H, Background Checks, to align this requirement with Deloitte & Touche's current procedures; Section X.I, Cancellation of Contract, to discuss addition of a mutual termination for default/nonpayment; Section X.J, Changes to the Contract, to consider that the second section might be deleted to streamline the process for changes; Section X.L, Collection and Attorney's Fees, to be reserved; Section X.M, Compliance, to clarify that Contractor shall comply with applicable laws to the extent applicable to it in its performance, Section X.N, Confidentiality of Personally Identifiable Information, to the extent applicable, this provision be updated to tie the definition of PII to the Services provided under the Contract; Section X.P, Continuity of Services, to discuss which services may be considered essential to Mason; Section X.R, Default, to be deleted; Section X.U, Export Control, to be deleted as N/A; Section X.V, Force Majeure, to be made mutual; Section X.W, Future Goods and Services, to be modified to clarify that additional goods and/or services are subject to mutual agreement between the parties pursuant to the processes defined within the Contract, as applicable; Section X.Y, Indemnification, to discuss that the indemnity scope be modified; Section X.Z, Independent Contractor, to be modified to remove the indemnification language, as indemnification is addressed in Section X.Y; Section AA, Information Technology Access Act, to clarify the applicability of WCAG; Section X.BB, Insurance, is subject to confirmation at the time of award to confirm our coverage details relative to those herein; Section X.CC, Intellectual Property, to be updated to clarify that transfer will be upon payment and to address a license grant to our intellectual property that may be in the deliverables; Section X.HH, Remedies, to be modified to allow termination in accordance with Section X.I; Section X.II, Renewal of Contract, to be updated to address mutual agreement and the use of the rate card; Section X.KK, Response to Legal Orders, Demands, or Requests for Data, to clarify Contractor's obligations in the event it receives any subpoenas, warrants, or other legal orders, demands or requests; Section X.NN, Subcontracts, to be modified to grant consent to Contractor to subcontract to any affiliate or entity of Contractor and/or any subcontractor identified in Contractor's Proposal or the relevant SOW; Sections X.PP, University Data, X.QQ, University of Data

Security, and X.RR, University Data Upon Termination or Expiration, to be removed as the applicable sections are addressed in the Data Security Addendum; Section X to be supplemented with a Limitation on Damages provision and a Limitation on Warranties provision (see Standard Contract GMU-1827-23-21, Sections X.OO and X.PP); and Data Security Addendum for inclusion in GMU-SS0808-25 with George Mason University (the "University"), to be updated to align with the Data Security Addendum attached to Standard Contract GMU-1827-23-21. Finally, in connection with Section XVI.K, Testing and Inspection, we would seek to include the applicable acceptance terms in the contract and/or defer to the subsequent SOWs to address acceptance terms in connection with the specific services. For reference, we have included a standard deliverable acceptance term below.

Approval of Deliverables.
a) The University shall approve each Deliverable that conforms in all material respects with the specifications therefor set forth in the Engagement Letter or as otherwise agreed by the parties in writing ("Specifications"). Within five (5) days (or such other period agreed to in writing by the Parties) from its receipt of a Deliverable, the University shall provide Deloitte & Touche with (i) written approval of such Deliverable or (ii) a written statement which identifies in reasonable detail, with references to the applicable Specifications, all of the deficiencies preventing approval (the "Deficiencies").

b) Deloitte & Touche shall have fifteen (15) days (or such other period agreed upon in writing by the Parties) from the date it receives the notice of Deficiencies to complete corrective actions in order for such Deliverable to conform in all material respects to the applicable Specifications. The University shall complete its review of the corrected Deliverable and notify Deloitte & Touche in writing of acceptance or rejection in accordance with the foregoing provisions of this Section.

c) Notwithstanding the foregoing provisions of this Section, approval of a Deliverable shall be deemed given by the University if the University has not delivered to Deloitte & Touche a notice of Deficiencies for such Deliverable prior to the expiration of any period for the University's review thereof as set forth in this Section, or if the University uses the Deliverable in production.

d) To the extent that any Deliverable has been approved by the University at any stage of Deloitte & Touche's performance under the engagement, Deloitte & Touche shall be entitled to rely on such approval for purposes of all subsequent stages of Deloitte & Touche's performance. The University agrees that, in the event an approved Deliverable differs from the Specifications for such Deliverable, the Specifications shall be deemed modified to conform with such approved Deliverable.

Appendix A – Procedural Information: Any SOW or supplemental documents George Mason may be required to sign (RFP Section XII.B.1.d – Page 8)

Deloitte does not have any SOW or supplemental documents George Mason is required to sign at this time.

Appendix A – Procedural Information: Payment Preference (RFP Section XII.B.1.e – Page 8)

Deloitte prefers **Option #3** (electronic payment) for the payment terms and method of payment.

Appendix A – Procedural Information: Pricing Table (RFP Section XII.B.1.f – Page 8)

Pricing Table has been provided via Bonfire.

Appendix A – Procedural Information: Assumptions

The following is a consolidated list of general assumptions and expectations Deloitte utilized when developing our price schedule and as well as assumptions that will be applied for all work performed under this contract:

- A 4% discount will be applied to the overall cost if all cosourced audits are awarded to Deloitte.
- IT-Specialty rates apply to all our specialists that are utilized on a project. This is usually a small subset of hours for advisory support, while the project is led by the core internal audit team at the non-IT Specialty rate.
- If travel is required from outside a 50-mile radius of the Fairfax Campus, travel will be paid on a

reimbursement basis in accordance with George Mason's policies, http://fiscal.gmu.edu/travel/, and GSA per diem rates.

- Our proposal is being made subject to the condition that Deloitte and George Mason University subsequently reach and enter into a mutually acceptable definitive written agreement for the proposed services.
- George Mason University will appoint a project sponsor that will be appropriately situated within the organization to provide timely input/resolution to questions regarding engagement-execution matters.
- Deloitte will assist in evaluating IA observations with George Mason University management, but George Mason University management will be responsible for the remediation of the outcomes of IA projects.
- Invoice payment terms will be set at Net 30. Rates will be subject to an annual escalation of 3%.
- Our services will be conducted in accordance with the American Institute of Certified Public Accountants (AICPA) Consulting Standards and will not constitute an engagement to provide audit, compilation, review, or attestation services as described in the pronouncements on professional standards issued by the American Institute of Certified Public Accountants and, therefore, we will not express an opinion or other form of assurance with respect to our services.
- George Mason University shall be solely responsible for, among other things (a) the performance of its personnel and agents; and (b) the accuracy and completeness of all data and information provided to Contractor for purposes of the performance of the Services. Our performance is dependent upon the timely and effective satisfaction of George Mason University's responsibilities and timely decisions and approvals of George Mason University in connection with the Services. We shall be entitled to rely on all decisions and approvals by George Mason University. George Mason University will promptly notify Contractor of any issues, concerns or disputes with respect to the Services.
- We will not provide any legal advice regarding our services nor will we provide any assurance regarding the outcome of any future audit or regulatory examination or other regulatory action; the responsibility for all legal issues with respect to these matters, such as reviewing all deliverables and work product for any legal implications to George Mason University, will be George Mason University's.
- It is understood and agreed that the Services may include advice and recommendations, but all decisions in connection with such advice and recommendations, and the implementation of such, shall be the responsibility of, and made by, the University.
- Deloitte maintains privacy and retains its ability to objectively perform the services by not reviewing contract and rate information related to the performance of any part of the services that, in Deloitte's determination, would be in conflict with law, or independence or professional rules.
- Deloitte staff will not be expected to access, modify, manage, or maintain any personally identifiable information (PII) or similar related sensitive information. George Mason University will remove all PII from all data that is provided to Deloitte.
- All deliverables are for the exclusive use of George Mason University Management and may not be disclosed to any other parties without approval of Deloitte.
- For all Title IX work, Deloitte's work will be limited to business controls related services based on George Mason University's representations, we will provide no form of assurance with respect to the Services, and George Mason University management will be responsible for all decisions related to any actions taken by George Mason University and/or for any procedures implemented by George Mason University based upon the deliverables provided by Deloitte.
- Due to the evolving nature of fraudulent schemes, we cannot assure George Mason University that all actual or potentially fraudulent activity can be identified. Other professionals may perform procedures concerning the same information or data and reach different findings than Deloitte for a variety of reasons, including the possibilities that additional or different information or data might be provided to them that was not provided to Deloitte, that they might perform different procedures than did Deloitte, or that professional judgments concerning complex, unusual, or poorly documented transactions may differ.
- For all services related to NIL and NCAA activities, all work is subject to conflict-of-interest checks prior to acceptance.

Appendix A – Procedural Information: Answer the below questions with your proposal submission through Bonfire, as required (RFP Section XII.B.1.g – Page 8)

a) Are you and/or your subcontractor currently involved in litigation with any party?

Deloitte, as one of the leading providers of consulting services, is routinely involved in complex consulting projects, often involving large-scale systems implementations and multiple service providers. Although we are justifiably proud of our record of client satisfaction, such projects do occasionally give rise to disagreements over contract requirements, and we are occasionally, though rarely, involved in litigation with clients pertaining to our consulting services. We do not believe that such matters will affect our ability to provide consulting services, or that they will affect our ability to serve George Mason University in connection with this proposed engagement.

Subcontractor, DLG Strategic, LLC, is not currently involved in litigation.

b) Please list any investigation or action from any state, local, federal or other regulatory body (OSHA, IRS, DOL, etc.) related to your firm or any subcontractor in the last three years.

Given the size of the consulting practice and the many hundreds of projects that are performed, this information is not centrally tracked, and the information about investigations is generally subject to confidentiality obligations. However, to the best knowledge of Deloitte's signatory based on reasonable diligence, we are unaware of any investigation within the past three (3) years by any state, local, federal, or other regulatory body for a civil or criminal violation for any business-related conduct of the firm that would materially affect our reputation or ability to serve George Mason in connection with any engagement.

Subcontractor, DLG Strategic, LLC, does not have an investigation or action from any state, local, federal or other regulatory body related to their firm in the last three years.

c) Please list all lawsuits that involved your firm or any subcontractor in the last three years.

Deloitte, as one of the leading providers of consulting services, is routinely involved in complex consulting projects, often involving large-scale systems implementations and multiple service providers. We are justifiably proud of our record of client satisfaction, however such projects do occasionally give rise to disagreements over contract requirements, and we are occasionally, though rarely, involved in litigation or arbitration with clients pertaining to our consulting services. Notwithstanding the foregoing, to the best knowledge of Proposer's signatory based on reasonable diligence, we are not aware of any lawsuits brought by a state, local, or federal governmental client against Deloitte pertaining to our consulting services within the past three (3) years.

Subcontractor, DLG Strategic, LLC, has not been involved in a lawsuit in the last three years.

d) In the past ten (10) years has your firm's name changed? If so, please provide a reason for the change.

Deloitte has not had a name change within the past ten (10) years.

Subcontractor, DLG Strategic, LLC, was founded under the name Dalton Group Consulting, LLC in June 2018. In April 2019 the name was changed to DLG Strategic, LLC, after a former business partner joined the firm.

Deloitte.

Appendix B – Resumes (RFP Section XII.B.4.a.7.a – Page 9)

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

Deloitte.

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

Appendix C – Client References (RFP Section XII.B.4.a.9 – Page 9)

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

ATTACHMENT A - SMALL BUSINESS SUBCONTRACTING PLAN

TO BE COMPLETED BY OFFEROR

Offerors must advise any portion of this contract that will be subcontracted. All potential offerors are required to include this document with their proposal in order to be considered responsive.

Small Business: "Small business (including micro)" means a business which holds a certification as such by the Virginia Department of Small Business and Supplier Diversity (DSBSD) on the due date and time for proposals. This shall also include DSBSD certified women- owned and minority-owned businesses and businesses with DSBSD service-disabled veteran owned status when they also hold a DSBSD certification as a small business on the proposal due date. Currently, DSBSD offers small business certification and micro business designation to firms that qualify.

Certification applications are available through DSBSD online at www.SBSD.virginia.gov (Customer Service).

Offeror Name: Deloitte & Touche LLP

Preparer Name: Julie Beecher **Date:** 1/30/2026

Who will be doing the work: ☒ I plan to use subcontractors □ I plan to complete all work

Instructions

A. If you are certified by the DSBSD as a micro/small business, complete Section A of this form.

B. If the "I plan to use subcontractors" box is checked, complete Section B of this form. For the proposal to be considered and the offeror to be declared responsive, the offeror shall identify the portions of the contract that will be subcontracted to any subcontractor, to include DSBSD certified small business for the initial contract period in relation to the offeror's total price for the initial contract period in Section B.

Section A

If your firm is certified by the DSBSD provide your certification number and the date of certification.

Certification Number:__________ Certification Date:__________

Section B

If the "I plan to use subcontractors" box is checked, populate the requested information below, per subcontractor to show your firm's plans for utilization of any subcontractor, to include DSBSD-certified small businesses, in the performance of this contractfor the initial contract period in relation to the offeror's total price for the initial contract period. Certified small businesses includebut are not limited to DSBSD-certified women-owned and minority-owned businesses and businesses with DSBSD service-disabled veteran-owned status that have also received the DSBSD small business certification. Include plans to utilize small businesses as part of joint ventures, partnerships, subcontractors, suppliers, etc. It is important to note that this proposed participation will be incorporated into the subsequent contract and will be a requirement of the contract. Failure to obtain the proposed participation dollar value or percentages may result in breach of the contract.

Plans for Utilization of Any subcontractor, to include DSBSD-Certified Small Businesses, for this Procurement

Subcontract #1

Company Name: DLG Strategic LLC SBSD Cert #: 807142
Contact Name: Micah Dalton SBSD Certification: SWaM Certified
Contact Phone: 804.677.4005 Contact Email: mdalton@dlgstrategic.com
Value % or $ (Initial Term): 28% Contact Address: 1145 Gaskins Rd Suite 109 Henrico, Virginia 23238, US
Description of Work: Internal Audit Co-Sourcing Support

Subcontract #2

Company Name: __________ SBSD Cert #:__________
Contact Name: __________ SBSD Certification:__________
Contact Phone: __________ Contact Email:__________
Value % or $ (Initial Term): __________ Contact Address:__________
Description of Work:__________

Subcontract #3

Company Name: __________ SBSD Cert #:__________
Contact Name: __________ SBSD Certification:__________
Contact Phone: __________ Contact Email:__________

Value % or $ (Initial Term): ______________________ Contact Address: ______________________
Description of Work: ______________________

Subcontract #4

Company Name: ______________________ SBSD Cert #: ______________________
Contact Name: ______________________ SBSD Certification: ______________________
Contact Phone: ______________________ Contact Email: ______________________
Value % or $ (Initial Term): ______________________ Contact Address: ______________________
Description of Work: ______________________

Subcontract #5

Company Name: ______________________ SBSD Cert #: ______________________
Contact Name: ______________________ SBSD Certification: ______________________
Contact Phone: ______________________ Contact Email: ______________________
Value % or $ (Initial Term): ______________________ Contact Address: ______________________
Description of Work: ______________________

GEORGE MASON UNIVERSITY

Purchasing Department
4400 University Drive, MS 3C1, Fairfax, VA 22030
Phone: 703.993.2580; http://fiscal.gmu.edu/purchasing/

VIRGINIA ASSOCIATION OF STATE COLLEGE & UNIVERSITY PURCHASING PROFESSIONALS
VASCUPP

REQUEST FOR PROPOSALS
GMU-SS0808-25

ISSUE DATE:	December 15, 2025
TITLE:	Internal Audit Co-Sourcing Services
PRIMARY PROCUREMENT OFFICER:	Sara Siddall, Strategic Sourcing Manager
SECONDARY PROCUREMENT OFFICER:	Erin Rauch, Director

QUESTIONS/INQUIRIES: Submit all inquiries through George George Mason's Bonfire Portal, no later than 4:00 PM Eastern Time (ET) on January 12, 2026. **All questions must be submitted through George Mason's Bonfire portal.** For assistance with technical questions related to Bonfire, contact Support@GoBonfire.com or visit Bonfire's help forum at https://customer.eunasolutions.com/public/s/knowledge-base/bonfire-hub. Responses to questions will be posted to George Mason's Bonfire portal and by 5:00 PM ET on January 16, 2026.

PROPOSAL DUE DATE AND TIME: January 30, 2026 @ 2:00 PM ET. ATTENTION: PROPOSALS WILL NOT BE ACCEPTED VIA EMAIL, MAIL, THROUGH eVA OR IN PERSON. SEE SECTION XIII.A.1 FOR DETAILS ON ELECTRONIC PROPOSAL SUBMISSION.

IMPORTANT! All communication with Offerors will take place in Bonfire, to include negotiations. George Mason can only message individuals at your organization that have interacted in Bonfire for this specific RFP. Please ensure the appropriate person to handle negotiations and other RFP communication has individually logged into the system and either downloaded documents, submitted your proposal or asked a question.

In Compliance With This Request For Proposal And To All The Conditions Imposed Therein And Hereby Incorporated By Reference, The Undersigned Offers And Agrees To Furnish The Goods/Services In Accordance With The Attached Signed Proposal Or As Mutually Agreed Upon By Subsequent Negotiations.

Name and Address of Firm:

Legal Name: Deloitte & Touche LLP

DBA: Deloitte & Touche LLP

Address: 1919 N Lynn St Suite 1500
Arlington, VA 22209

FEI/FIN No. 13-3891517

Fax No. 866-998-0967

Email: jbeecher@deloitte.com

Date: January 30, 2026

By: [signature]
Signature

Name: Julie Beecher

Title: Managing Director

Telephone No. (703) 638-0374

SWaM Certified: Yes: ____ No: X (See Section VII. SWaM CERTIFICATION for complete details).

SWaM Certification Number: N/A

Check the box next to the option that applies to your proposal submission. See section IV. Final Contract for additional information.

☐ **Option 1:** Full Acceptance:
1. We have reviewed George Mason's Standard Contract and all related documents.
2. We have no proposed changes.
3. We understand that if we are advanced to negotiations, no contract exceptions, redlines, vendor documents, or additional terms will be considered, unless proposed by George Mason.

☒ **Option 2:** Proposed Exceptions and/or Additional Documents Submitted:
1. We have reviewed George Mason's Standard Contract and all related documents.
2. We have included a list of proposed exceptions and/or redlined contract documents with our proposal.
3. We understand that if we are advanced to negotiations, no additional contract exceptions, redlines, vendor documents, or additional terms will be considered beyond what has been submitted with our proposal, unless proposed by George Mason.

This public body does not discriminate against faith-based organizations in accordance with the *Governing Rules*, *§ 36* or against a Bidder/Offeror because of race, religion, color, sex, national origin, age, disability, or any other prohibited by state law relating to discrimination in employment.

Pricing Table (BT-16MV)

Instructions

- When pasting content, please use Paste Special as Text without any formatting.
- You can only submit text based responses, please do not use special characters like emojis.
- Please do not change the structure of any of the worksheets. Changing the structure will invalidate your submission.
- Any additional information outside of the given structure of the worksheets will not be visible to the purchaser.
- Please do not save this file in a different format. Saving this file in a different format will invalidate your submission.
- Please follow the instructions provided along with this file to submit it back to Euna Procurement.
- You must bid on every item. To do so, all of the editable cells for the item must contain a valid value.
- Please do not use Excel formulas in your responses.
- If you have any questions regarding the content of this file, please contact the appropriate purchaser.
- If you have any technical problems, please contact Euna Procurement at support.bonfire@eunasolutions.com.

Responses

Success: All data is valid!

Status	#	Experience Level	Numeric IT- Specialty rate per hour	Numeric Non-IT Specialty rate per hour	IT- Specialty rate per hour	Non-IT Specialty rate per hour
Success: All values provided	#0-1	**1-3 years**	$ 158.00	$ 158.00	$ 158.00	$ 158.00
Success: All values provided	#0-2	**3-5 years**	$ 230.00	$ 215.00	$ 230.00	$ 215.00
Success: All values provided	#0-3	**> 5 years**	$ 310.00	$ 290.00	$ 310.00	$ 290.00
Success: All values provided	#0-4	**Manager**	$ 370.00	$ 349.00	$ 370.00	$ 349.00
Success: All values provided	#0-5	**In Depth Subject Matter Expert**	$ 425.00	$ 399.00	$ 425.00	$ 399.00
Basket Total						**$ 1,411.00**

Grand Total	**$ 1,411.00**

George Mason University
Internal Audit Co-Sourcing Services
Request for Proposal GMU-SS0808

GMU Title	Deloitte Title	
Non-IT Specialty	Non-IT Specialty	Rate
1-3 years	Analyst/Consultant	$ 158
3-5 years	Senior Consultant	$ 215
>5 years	Manager	$ 290
Manager	Senior Manager	$ 349
In depth Subject Matter Expert	Project Executive	$ 399

IT - Specialty	Specialist Title	Rate
1-3 years	N/A	N/A
3-5 years	Specialist - Senior Consultant	$ 230
>5 years	Specialist - Manager	$ 310
Manager	Specialist - Senior Manager	$ 370
In depth Subject Matter Expert	Specialist - Project Executive	$ 425

Sample Invoice (RFP Section XII.B.6.c – Page 10)

RFP Reference: XII.B.6.c Sample Invoice

c. Provide a sample invoice for your services. George Mason has provided an example invoice as Attachment C - Sample Invoice Format showing an acceptable breakdown for an example project. At a minimum, contractors are required to provide a breakdown of the hours worked, the rate, all fees, and the total per engagement/project or per day for these services.

Deloitte.

Billing Number: 0001
Invoice Number: [redacted]
Invoice Date: [redacted]

Description: PO Number [redacted]
Check Payment Mailing
Address: Deloitte Consulting LLP
[redacted]

Bill To:
George Mason University
Accounts Payable
4400 University Blvd
Fairfax , VA 22030

Remit To: [redacted]
Deloitte Consulting LLP
[redacted]

Customer Number: [redacted]
Prime Contract Number:
Subcontractor Number:
Customer PO Number: [redacted]
Project Number:
Project Name:
Project POP:
Terms:
Due Date:

	Contract Value	Funded Value
Cost:	[redacted]	
Fee:		
Total:		
Percent of Total Billed:		

Billing Period From: 1/1/2026
To: 1/30/2026

	Hours	Rate	Current Amount
E00005 Senior Manager [redacted]	[redacted]		
P00073 Senior Consultant [redacted]			
S00040 Consultant /Analyst [redacted]			
Invoice Total:	[redacted]		

For professional services rendered in support of the contract, period of performance and/or deliverables identified on this invoice. Refer to supporting schedules for additional details. Payment is due per the terms of the contract, or upon receipt. For invoice questions or concerns, please contact the US National GPS Billing Team at usnationalgpsbilling@deloitte.com

SAMPLE

GEORGE MASON UNIVERSITY

Purchasing Department
4400 University Drive, MS 3C1, Fairfax, VA 22030
Phone: 703.993.2580; http://fiscal.gmu.edu/purchasing/

RFP ADDENDUM NO. 1:

Date:	January 21, 2026
Reference:	RFP GMU-SS0808-25
Title:	Internal Audit Co-Sourcing Services
RFP Issued:	December 15, 2026
Proposal Due Date:	January 30, 2026 @ 2:00 PM ET

The following changes are hereby incorporated into the aforementioned RFP:

1. Question and Answers Posted January 16, 2026: Clarification on Question: Will the University please confirm that bidders responding to this RFP do not need to be a licensed CPA firm? Mason responded No. Clarification: The bidder does not need a CPA License.

I hereby acknowledge receipt of Addendum No. 1 for GMU-SS0808-25 Internal Audit Co-Sourcing Services

Deloitte & Touche LLP
Offeror/Firm

Julie Beecher
Printed Name of Signer

Signature

1.30.2026
Date