



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

STANDARD CONTRACT GMU-SS0808-25-01

This Contract entered on this 1st day of August, 2026, (Effective Date) by Baker Tilly Advisory Group, LP hereinafter called "Contractor" (located at 8270 Greensboro Dr, Suite 400, McLean, VA 22102) 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. Pricing is held firm for the initial 3-year contract period. Volume Discounts will be offered on a case-by-case basis for George Mason University Scope of Works. These discounts will not include volume from other VASCUPP institutions, nor will other institutions receive discounts based on work conducted at George Mason University.

Experience Level	IT- Specialty rate per hour	Non-IT Specialty rate per hour
1-3 years	\$ 160.00	\$ 160.00
3-5 years	\$ 215.00	\$ 215.00
> 5 years	\$ 295.00	\$ 295.00

Manager	\$ 355.00	\$ 355.00
In Depth Subject Matter Expert	\$ 420.00	\$ 420.00

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 policies, <http://fiscal.gmu.edu/travel/>, and GSA per diem rates. Additional hourly rates for travel will not be considered.

- 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 will enroll in Paymode-X where all payments will be made electronically to the vendor'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 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: Contractor's employees (including subcontractors) performing services on any George Mason campus must have successfully completed a criminal background check prior to the start of their work assignment/service. As stated in Administrative Policy Number 2221 –Background Investigations, the criminal background investigation will normally include a review of the individual's records to include Social Security Number Search, Credit Report (if related to potential job duties), Criminal Records Search (any misdemeanor convictions and/or felony convictions are reported) in all states in which the employee has lived or worked over the past seven years, and the National Sex Offender Registry. In addition, the Global Watch list (maintained by the Office of Foreign Assets Control of The US Department of Treasury) should be reviewed. Signature on this Contract confirms your compliance with this requirement.
- I. CANCELLATION OF CONTRACT: Each party reserves the right to cancel this Contract, in part or in whole, without penalty, for any reason, upon 60 days written notice to the other party. 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
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: George Mason shall be entitled to seek recovery of any reasonable attorney's fees or collection fees from Contractor, 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 commercially reasonable efforts and cooperation to affect an orderly and efficient transition to a successor, subject to compliance with Contractor's professional standards;
 - 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, subject to any successor signing an access letter; 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.
- 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 services in accordance with this Contract, George Mason, after due oral or written notice, may terminate this Contract.
- 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 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: Subject to mutual written agreement of the parties and where permitted by professional standards depending on the services to be provided, Contractor may provide additional services that may be required by George Mason during the term of this Contract. Any such or services will be provided by the Contractor under the same terms and conditions of this Contract. Such additional services may include other products, components, accessories, subsystems or related services that are newly introduced during the term of the Contract.

- 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; LIABILITY: 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 negligence, intentional misconduct or fraud in the provision of 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. To the extent allowed under applicable law, the aggregate liability of either party and its present or former partners, principals, agents or employees to the other party related to the services performed this Contract shall not exceed the fees paid to Contractor, except to the extent finally determined to have resulted from the gross negligence, willful misconduct or fraudulent behavior of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Contract even if the other party has been advised of the possibility of such damages.

- 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. Unless otherwise stated in writing, subject to Contractor's rights in Contractor's Knowledge (as defined below), Mason shall own all, intellectual property rights in the deliverables developed under the applicable SOW ("Deliverables"). Notwithstanding the foregoing, Contractor will maintain all ownership right, title and interest to all of Contractor's Knowledge. For purposes of this Contract "Contractor's Knowledge" means Contractor's proprietary programs, modules, products, inventions, designs, data, or other information, including all copyright, patent, trademark and other intellectual property rights related thereto, that are (1) owned or developed by Contractor prior to the Effective Date of this Contract ("Contractor's Preexisting Knowledge") (2) developed or obtained by Contractor after the Effective Date, that are reusable from client to client and project to project, where George Mason has not paid for such development; and (3) extensions, enhancements, or modifications of Contractor's Preexisting Knowledge which do not include or incorporate George Mason's confidential information. To the extent that any Contractor Knowledge is incorporated into the Deliverables, Contractor grants to George Mason a non-exclusive, paid up, perpetual royalty-free worldwide license to use such Contractor Knowledge in connection with the Deliverables, and for no other purpose without the prior written consent of Contractor.

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: N/A
- 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 generally accepted industry standards, 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. Promptly within 24 hours 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 reasonably cooperate 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 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 request information of Contractor, at George Mason’s expense, to ensure compliance with all obligations regarding University Data. Contractor shall reasonably cooperate in the performance of such requests. Contractor will make available to George Mason all information reasonably 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.

4. To the extent the services require Contractor to receive personal data or personal information from George Mason, Contractor may process, and engage subcontractors to assist with processing, any personal data or personal information, in accordance with applicable privacy laws, and such processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing services hereunder, including services performed to meet the business purposes of the George Mason, such as Contractor's tax, advisory, and other consulting services. George Mason University shall not be required to comply with data privacy laws outside the Commonwealth of Virginia except to the extent required by Virginia law or United States federal law.
5. To the extent required by applicable privacy laws, Contractor is acting as a Service Provider/Data Processor, as those terms are defined under applicable privacy laws, including where applicable, the California Consumer Privacy Act of 2018 (CCPA) and/or the EU General Data Protection Regulation 2016/679 (GDPR), in relation to George Mason personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of George Mason, Contractor shall, unless otherwise permitted by applicable privacy law, (a) follow George Mason instructions; (b) not sell personal data or personal information collected from George Mason or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to George Mason's engagement and not for Contractor's own commercial purposes; and (d) cooperate with and provide reasonable assistance to George Mason to ensure compliance with applicable privacy laws. George Mason shall notify Contractor of any applicable privacy laws the personal data or personal information provided to Contractor is subject to, and George Mason represents that it will disclose information to Contractor for the Services in accordance with applicable law and University policy, to the extent George Mason is legally authorized to do so. Notwithstanding the above, Contractor shall be responsible for complying with applicable privacy laws, and any failure by George Mason to notify Contractor of such applicable privacy laws shall not relieve Contractor's responsibility to comply with such laws, nor shall it constitute a waiver of any rights or remedies on behalf of George Mason.
6. George Mason further understands that Contractor, Baker Tilly US, LLP and Moss Adams Advisory Group, LP and their affiliated entities (collectively, the "Baker Tilly Entities") may co-process George Mason Information as necessary to perform the Services, pursuant to the alternative practice structure in place among the entities, and by executing this Agreement, George Mason hereby consents to the sharing of George Mason Information, George Mason files, workpapers and work product with such Baker Tilly Entities. Baker Tilly US, LLP and Moss Adams Advisory Group, LP and their affiliated entities are bound by the same confidentiality obligations as Contractor. Contractor is responsible for notifying George Mason if Contractor becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit George Mason to take reasonable and appropriate steps to remediate personal data or personal information processing. George Mason agrees that the Baker Tilly Entities have the right to utilize George Mason Information to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by George Mason to be used for the Baker Tilly Entities' business purposes and with the outputs owned by the Baker Tilly Entities. For clarity, the Baker Tilly Entities will only disclose aggregated/de-identified data in a form that does not identify George Mason, George Mason employees, or any other individual or business entity and that is stripped of all persistent identifiers. George Mason is not responsible for the Baker Tilly Entities' use of aggregated/de-identified data.
7. Contractor has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are documented in Contractor's policies and procedures. Information security policies have been implemented that define Contractor's approach to how systems

and data are protected. George Mason is responsible for providing timely written notification to Contractor of any additions, changes or removals of access for George Mason personnel to Contractor provided systems or applications. If George Mason becomes aware of any known or suspected information security or privacy related incidents or breaches related to this Contract, George Mason should timely notify Contractor via email at dataprotectionofficer@bakertilly.com.

- 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. Notwithstanding the foregoing, the Contractor (a) will be permitted to retain a copy of such University Data, as may be necessary to document its consideration of the potential transaction, for the purpose of establishing compliance with applicable law or regulations (including professional standards) and for defending or maintaining any litigation (including any administrative proceeding) relating to this Contract or the University Data, provided that all such information shall continue to be kept confidential pursuant to the terms of this Contract; and (b) shall not be required to delete University Data from back-up, archival electronic storage maintained in accordance with the Contractor's data retention policies.

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 reasonable 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. ALTERNATIVE PRACTICE STRUCTURE: Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and our subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and our subsidiary entities provide tax and business advisory services to clients. Baker Tilly Advisory Group, LP and our subsidiary entities are not licensed CPA firms. Baker Tilly Advisory Group, LP and our subsidiaries and Baker Tilly US, LLP are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

- TT. 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.

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

Baker Tilly Advisory Group, LP

DocuSigned by:

Signature: 0497F90EDABD4B8...
Name: Mike Cullen
Title: Principal
Date: 8/20/2026

George Mason University

DocuSigned by:

Signature: E1DA69EA373040A...
Name: Cliff Shore
Title: Chief Procurement Officer
Date: 8/20/2026

DATA SECURITY ADDENDUM
for inclusion in GMU-SS0808-25-01 with George Mason University (the “University”)

This Addendum supplements the above-referenced Contract between the University and Baker Tilly Advisory Group, LP (“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 using AES-256 (preferred) and no less than AES-128. 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 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.

- c. Selected Firm/Vendor must disclose to the University, if Protected Data is processed or stored outside of United States.
- d. Protected Data shall not be used to train, fine tune, prompt, or otherwise improve any Artificial Intelligence (AI) or Machine Learning (ML) model unless expressly authorized in writing by the University.

3. Employee Background Checks and Qualifications

- a. In addition to the employee background checks provided for in the Contract, Selected Firm/Vendor shall upon request 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 claim, 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 investigate and remediate of any Security Breach of Protected Data. Selected Firm/Vendor shall, be responsible for the following: 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 fines, and other fees imposed by regulatory agencies as a result of the Security Breach.

6. Audits

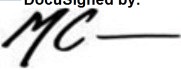
- a. Selected Firm/Vendor will at its expense conduct or have conducted at least annually a: i) security audit, which attests the Selected Firm/Vendor's security policies, procedures and controls; ii) vulnerability scan, performed by industry-standard and up-to-date scanning technology, of Selected Firm/Vendor's electronic systems and facilities that are used in any way to deliver electronic services under the Contract; and iii) formal penetration test, performed by qualified personnel, 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 promptly modify its security measures as needed based on those results in order to meet its obligations under the Contract.
- 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.

Baker Tilly Advisory Group, LP

DocuSigned by:



0497F90EDABD4B5...

Signature

Name:

Mike Cullen

Title:

Principal

Date:

8/20/2026

George Mason University

DocuSigned by:



E1DA89EA373640A...

Signature

Name:

Cliff Shore

Title:

Chief Procurement Officer

Date:

8/20/2026



July 7, 2026

Mike Cullen
Principal - mike.cullen@bakertilly.com
Baker Tilly Advisory Group, LP
8270 Greensboro Dr, Suite 400
McLean, VA 22102

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

Dear Mr. Cullen;

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.

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.

Baker Tilly Advisory Group, LP Response: Confirmed.

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 policies, <http://fiscal.gmu.edu/travel/>, and GSA per diem rates. Additional hourly rates for travel will not be considered.

Baker Tilly Advisory Group, LP Response: Confirmed.

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 a further discounted hourly rate for services?

Baker Tilly Advisory Group, LP Response: Given the value we place on our relationship with George Mason, we kept our current contract rates unchanged, meaning no increase in hourly rates with this new contract. We typically increase rates between 3% and 5% per year. As a result, executing this contract with Baker Tilly will essentially result in a discount of at least 3% compounding annually for the three years of the initial contract term (e.g., 3% in year 1, ~6% in year 2, ~9% in year 3).

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.

Baker Tilly Advisory Group, LP Response: Yes, Baker Tilly is willing to offer further discounted rates based on volume of services provided directly to George Mason. We have offered volume discounts to George Mason previously. We would negotiate these volume discounts on a case-by-case basis for George Mason scopes of work. These discounts would not be based on volume of work conducted at other VASCUPP institutions, nor would other institutions receive volume discounts based on work conducted at George Mason.

George Mason University Response: Confirmed.

5. 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)?

Baker Tilly Advisory Group, LP Response: Yes, Baker Tilly has many resources available to George Mason without cost, from articles and whitepapers to webinars and events to discussion with subject matter specialists across many disciplines. Working with Baker Tilly affords the University access to the entire capabilities of the firm.

George Mason University Response: Confirmed.

6. 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.

Baker Tilly Advisory Group, LP Response: Confirmed.

George Mason University Response: Confirmed.

7. 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?

Baker Tilly Advisory Group, LP Response: Baker Tilly will maintain prices for the initial term of the contract. We request the ability to negotiate increases with any subsequent renewals.

George Mason University Response: Confirmed, Baker Tilly is able to request pricing changed 90 days prior to renewals. Renewals are automatic and it will be the responsibility of the Baker Tilly Advisory Group to initiate conversation at least 90 days prior to renewal.

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

Baker Tilly Advisory Group, LP Response: Yes.

George Mason University Response: Confirmed.

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

Baker Tilly Advisory Group, LP. Response: Yes.

George Mason University Response: Confirmed.

10. 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 are rendered.
 - Invoices must detail the work performed per labor category with the agreed upon rates.

Baker Tilly Advisory Group, LP Response: Confirmed.

George Mason University Response: Confirmed.

11. 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.

Baker Tilly Advisory Group, LP Response: Agreed.

George Mason University Response: Confirmed.

12. Baker Tilly Advisory Group LP referenced exceptions to George Mason's Standard Terms and Conditions; however, this information was noted in the proposal submission as sections and not the redlines. Please provide your exemptions for consideration using the Clarification Attachment included.

Baker Tilly Advisory Group, LP Response: See attachment.

George Mason University Response: See attached for responses.

13. To minimize confusion, I am adding the outstanding redlines from the Standard Contract that need to be reviewed and accepted by Baker Tilly Advisory Group.

QQ. University Data Security subsection 1. Addition of "within 24 hours" -Under [Virginia Code § 2.2-5514](#), incidents must be reported to the Virginia Fusion Intelligence Center within 24 hours from when the incident was discovered.

Section will read:

1. Promptly within 24 hours 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 reasonably cooperate 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.

Please confirm acceptance.

Baker Tilly Advisory Group, LP Response: Confirmed.

Data Security Addendum Changes:

- 2a. 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 using AES-256 (preferred) and no less than AES-128. ~~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.
- 2c. **Selected Firm/Vendor must disclose to the University, if Protected Data is processed or stored outside of United States.**
- 2d. **Protected Data shall not be used to train, fine tune, prompt, or otherwise improve any Artificial Intelligence (AI) or Machine Learning (ML) model unless expressly authorized in writing by the University.**

Please confirm acceptance.

Baker Tilly Advisory Group, LP Response: Confirmed.

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



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

July 22, 2026

Mike Cullen
Principal - mike.cullen@bakertilly.com
Baker Tilly Advisory Group, LP
8270 Greensboro Dr, Suite 400
McLean, VA 22102

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

Dear Mr. Cullen;

The removal of Section FF. Payment to Subcontractors was accidentally accepted. George Mason University will need to reinsert the terms for Section FF, as this is a legal requirement imposed on George Mason and cannot be removed from our contract.

Section FF Payment to Subcontractors will read:

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.

Baker Tilly: Confirmed. July 27, 2026

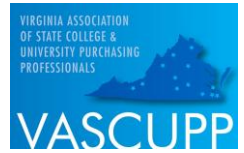
Please return confirmation to the reinsertion of this section no later than 9:00am July 27, 2026.

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 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:

<u>Legal Name:</u> _____	Date: _____
<u>DBA:</u> _____	
<u>Address:</u> _____	
_____	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: <ol style="list-style-type: none"> We have reviewed George Mason's Standard Contract and all related documents. We have no proposed changes. 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: <ol style="list-style-type: none"> We have reviewed George Mason's Standard Contract and all related documents. We have included a list of proposed exceptions and/or redlined contract documents with our proposal. 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

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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:
 - o Internal Auditing in Higher Education: Familiarity with governance structures, compliance frameworks (e.g., FERPA, NCAA, federal grant compliance), and academic operational processes.
 - o Information Technology Auditing: Expertise in cybersecurity, data privacy, ERP systems, and IT general controls.
 - o Research Compliance Auditing: Knowledge of grant management sponsored research regulations, and export control requirements.
 - o Fraud Investigations: Ability to conduct forensic audits, identify fraud indicators, and apply investigative methodologies.
 - o Provide documented certifications (e.g., CIA, CISA, CFE) and evidence of prior engagements in similar environments.
2. Resourcing Responsiveness and Flexibility
 - Contractor should ensure:
 - o Rapid deployment of qualified personnel within agreed timelines.
 - o Scalable resourcing to accommodate fluctuating audit demands.
 - o Flexible scheduling to align with university operational cycles and urgent requests.
3. Tools and Capabilities for Internal Auditing
 - Contractor should provide:
 - o Data analytics platforms are capable of handling large datasets securely.
 - o 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:
 - o Adhere to FERPA, HIPAA, and institutional data protection policies; i.e., [Data Policy 114](#).
 - o Implement end-to-end encryption for data transmission and storage.
 - o Maintain audit trails for all data access and processing activities.
5. Knowledge Transfer and Capacity Building
 - Contractor should:
 - o Conduct regular knowledge-sharing sessions with George Mason staff.
 - o Deliver risk assessment, and analytics.
 - o 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:
 - o Ability to analyze entire datasets (not just samples) for anomaly detection and risk indicators.
 - Automation of Audit Procedures:
 - o Automated control testing, compliance checks, and repetitive audit tasks.
 - ERP and Data System Integration:
 - o 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.
 - o 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:
 - o 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.
 - o Are you and/or your subcontractor currently involved in litigation with any party?
 - o 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.
 - o Please list all lawsuits that involved your firm or any subcontractor in the last three years.
 - o 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.**

<u>Experience Level</u>	<u>IT – Specialty</u>	<u>Non-IT Specialty</u>
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 policies, <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:

<u>Description of Criteria</u>	<u>Maximum Point Value</u>
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 contract 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 contract for the initial contract period in relation to the offeror's total price for the initial contract period. Certified small businesses include but 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: _____



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 Contractor's 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 Contractor, 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

SAMPLE INVOICE

Company Name

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

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



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



January 30, 2026

George Mason University

True transformation reaches far beyond everyday success:
Explore internal audit solutions that move you forward.

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We really appreciate your support through our journey and ALL that we were able to learn with you coaching and guiding us.

Vice president | Baker Tilly client



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As of June 3, 2025, Baker Tilly and Moss Adams have merged. Combined statistics are based on data currently available. Actual counts may vary slightly and will be finalized during the integration process.



Ms. Sara Siddall, Strategic Sourcing Manager
Ms. Erin Rauch, Director
George Mason University
Delivered electronically

Baker Tilly Advisory Group, LP
8270 Greensboro Drive
Suite 400
McLean, VA 22102
+1 (703) 923 8300
bakertilly.com

Dear Ms. Siddall and Ms. Rauch,

Baker Tilly is excited about the opportunity to build upon our mutually rewarding relationship with George Mason University by providing forward-thinking internal audit services, in alignment with the University's evolving needs. Given our long history of service in higher education and our in-depth understanding of leading practices in internal audit, we are confident that we are the right firm to support you in expanding and enhancing internal audit capabilities.

Our approach emphasizes collaboration, innovation, and the use of leading technologies and methodologies. We work closely with university leadership to provide actionable solutions and risk-informed perspectives, and we have an established reputation in the higher education industry as thought leaders, allowing us to offer valuable guidance on leading practices, benchmarks and lessons learned from similar institutions. Our proposal on the following pages details the ways we will bring value to George Mason throughout our engagement and beyond.

COMMITMENT TO YOUR SUCCESS, WITH A TRACK RECORD TO PROVE IT

Because we have served as George Mason's co-sourced internal audit partner for nearly a decade, you will benefit from our team's ability to hit the ground running and maximize the value of your investment in co-sourcing. We have assisted George Mason with over 20 impactful projects since 2016, including cybersecurity program transformation support and validation that assisted with the adoption of an information security framework and research projects that helped build infrastructure to grow the portfolio into a major revenue stream.

FOCUS ON CO-SOURCED RELATIONSHIPS IN HIGHER EDUCATION

Our long history of service in co-sourced internal audit relationships has taught us that thoughtful coordination and collaboration with management, leadership, and governing bodies is critical to success. Our familiarity with the unique culture and context of student-centered institutions allows us to work with University stakeholders to provide actionable solutions, risk-informed perspectives, and proven internal audit methodologies. Your proposed engagement principals have led over 50 quality assurance reviews and internal audit transformation projects in higher education, so we *know what good looks like*.

DECADES OF EXPERIENCE SERVING HIGHER EDUCATION INSTITUTIONS

More than 600 higher education institutions have partnered with us to achieve their strategic, operational, compliance, and technology objectives. We will translate this experience into value by offering guidance on leading practices, benchmarks, and lessons learned from similar institutions to help George Mason's internal audit function maximize its value.

SUPPORT FROM OUR DEEP BENCH OF HIGHER EDUCATION SPECIALISTS

The University will be supported by a team of higher education specialists who understand your environment and the risks and opportunities facing universities like yours. Beyond the immediate team, the University will also have access to the knowledge and experience of over 500 practitioners who are dedicated to the higher education industry, a robust cybersecurity practice, and a network of higher education clients and chief audit executives (CAEs). Our industry relationships extend well beyond risk management and internal audit, so we understand the most complex aspects of higher education.

ESTABLISHED REPUTATION WITHIN THE INDUSTRY

Because we are intimately involved with the higher education industry, we routinely lead knowledge-sharing and thought leadership activities to stimulate discussion of complex issues. Our team has provided impactful trainings to the Association of College and University Auditors (ACUA), the Institute of Internal Auditors (IIA), and industry roundtables on topics including risk assessment and enterprise risk management; information security and privacy; research infrastructure and compliance; Title IX and large-scale transformation. We leverage this perspective in tandem with our hands-on experience to offer actionable guidance on leading practices, benchmarks, and lessons learned.

TAILORED, FLEXIBLE SERVICE DELIVERY

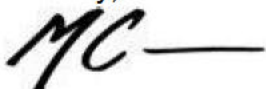
We combine a strong core internal audit and project management methodology, aligned with the IIA Global Internal Audit Standards, with the ability to remain flexible to meet George Mason's unique needs and culture. This tailored approach is central to delivering high-quality, relevant outcomes that meet George Mason's strategic and budgetary needs. Moreover, our dedication to maintaining independence and objectivity is paramount, as it fosters trust and builds robust relationships with all stakeholders involved. By providing tailored solutions instead of a one-size-fits-all approach, we can provide internal audit services that are not only effective, but also sustainable and respectful of George Mason's goals.

DRIVING RESULTS WITH ADVANCED TECHNOLOGY TOOLS

Baker Tilly leverages advanced AI and data analytics to help higher education institutions navigate complex challenges and drive operational excellence. Our approach combines cutting-edge tools with tailored strategies to deliver actionable insights — by integrating AI-enabled automation and predictive analytics, we empower universities to identify risks, optimize processes, and make informed decisions in real time. This commitment to innovation ensures that institutions can enhance efficiency, strengthen governance, and achieve strategic objectives in an increasingly data-driven environment.

George Mason has been a valued client of Baker Tilly since 2016, and we will continue to be personally involved in all aspects of our relationship, from planning through completion.

Sincerely,



Mike Cullen, CISA, CISSP, CIPP/US, Principal
+1 (703) 923 8339 | mike.cullen@bakertilly.com



Ashley Deihr, CPA, CIA, CFE, Principal
+1 (703) 923 8561 | ashley.deihr@bakertilly.com

2. General firm background and information

a. Provide a background and a brief history of your firm.

Guiding you with our resources, reputation and reach

We started by planting strong roots nearly a century ago. From there, we never stopped growing. Since our founding, we have grown to encompass more than 50 different business combinations, each with its own rich history. We have augmented our scope across industries, services and areas of expertise to better serve our clients. And we have expanded our reach from coast to coast.

Baker Tilly at a glance

With more than 11,000 professionals from coast to coast, our resources fuel our ability to offer clients deep industry insights, bold thinking and holistic solutions. Our ranking as the sixth-largest advisory CPA firm means we’re actively shaping the industry landscape across markets.



6th-
largest U.S.
accounting firm



11,000+
team members,
1,000+ principals



90+
years in
business



~3,400
Certified Public
Accountants



\$3B+
firm revenue
in FY2025



100+
worldwide office
locations



300+
workplace and
culture awards

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

Offering a local office to serve our Virginia- and Washington, D.C.-area clients

Washington is not only the nation’s capital but also home to a thriving economy. It includes industry leaders in higher education, technology, law and professional services, private equity, higher education, real estate and construction.

Washington, D.C. local presence

3,200+

D.C. metro region clients

Location

in McLean, Virginia

45+ years

of experience serving area clients

350+

professionals in D.C. region



2. GENERAL FIRM BACKGROUND AND INFORMATION

Baker Tilly maintains a strong presence in the Washington metro area, with one of our largest offices. We have more than 350 team members who are here for you, including members of your engagement team and many higher education specialists.

George Mason will have access to resources in over 100 worldwide Baker Tilly office locations, including 25 U.S. states and 13 international office locations. This means wherever you do business and wherever your business grows — across the nation or around the globe — you'll have a team of specialists who know the landscape and can help you achieve your goals in compliance with the local laws and regulations.

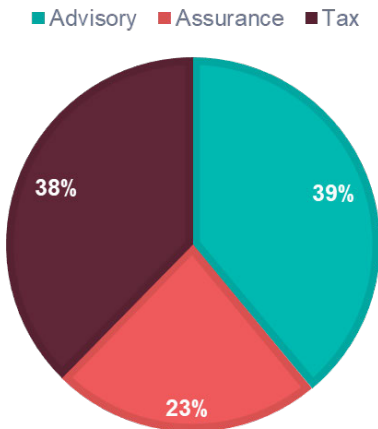
c. Describe your firm's specialty areas, and their size.

Driving results for more than 140,000 clients

While they include publicly traded, privately held, private equity-owned and family-owned businesses, public sector and not-for-profit organizations and a broad range of industries, our more than 140,000 clients share one common denominator: an appreciation for the forward-thinking solutions and results we deliver.

They stay with us, grow with us. We build lasting relationships together. As evidence, Baker Tilly's client base has more than doubled over the last five years through both organic relationship growth and strategic combinations.

REVENUE BY SERVICE LINE



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).

Our higher education practice

A team of over 500 Baker Tilly specialists devote most or all of their time working with institutions like George Mason. Enrollment levels of our clients range from fewer than **100 students to more than 215,000 students, with annual budgets ranging from less than \$2 million to more than \$18 billion.**

We advise clients in all categories from large public universities to Ivy Plus schools to faith-based liberal arts colleges to community and technical colleges. We immerse ourselves in the challenges faced by our clients and provide targeted training and continuing education for our staff. This sector specialization ensures you will work with an engagement team possessing the necessary knowledge and skills. With **more than 600 clients in total across the higher education sector**, the Baker Tilly team understands the

50+ years of higher education experience

We have spent more than 50 years of specializing in this industry and serving higher education institutions.

2. GENERAL FIRM BACKGROUND AND INFORMATION

unique financial, operational and compliance challenges George Mason faces and is familiar with risks across the whole spectrum of higher education operations.

Experience with higher education software applications

Our professionals understand higher education technology and are familiar with most of the financial and student record systems used by higher education institutions. This includes applications like Workday and PeopleSoft, as well as Banner, Colleague, Jenzabar, Lawson, PowerCampus, SAP, Oracle E-Business, and Oracle Cloud. Our team members frequently perform technology and cybersecurity-related assessments within complex IT and research institution environments. We also conduct internal audits and risk reviews to objectively validate IT controls in accordance with leading practices. This level of experience translates into a deep understanding of IT as a business enabler and firsthand experience with Workday and PeopleSoft controls.

Sponsored research

When research-driven institutions like George Mason receive extramural funding from public or private sources, this adds an increased level of scrutiny and brings new challenges around compliance, reporting, and administration. Sponsored research represents a significant compliance risk. **Baker Tilly is pleased to serve more than 120 research institutions, including over 80 Tier 1 institutions that advance knowledge and the purpose of higher education through vital research initiatives.**

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 internal audit solutions

Our experienced risk and internal audit professionals have completed co-sourced internal audit engagements (many of them in a long-term capacity) for more than 100 higher education institutions. Several of our co-sourcing arrangements involve managing a long-term internal audit program alongside a client chief financial officer (CFO), chief audit executive (CAE), or director of internal audit.

We have 40+ individuals who spend 100% of their time in higher education internal audit. We know the realities, we know what can go wrong, we know best practices and strong controls in every area of a University environment, we know how to communicate with management and come to a consensus on a path forward from disparate views. In serving higher education institutions, our professionals also receive targeted training and continuing education, which ensures you will work with an engagement team possessing the necessary knowledge and skills.

This table illustrates audit areas Baker Tilly has assessed for similar institutions over the last five years.

2. GENERAL FIRM BACKGROUND AND INFORMATION

FUNCTIONS • AP & AR • Conflicts of interest • Financial aid • Hotline • Human resources • Payroll • Procurement and procurement cards • Shared services • Travel and expense • Vendor management	SPECIALITY AREAS • Admissions • Accreditation • Advancement • Athletics • Construction and facilities • Enterprise Risk Management • Fraud risk • International operations • Records management • Sponsored research • Student wellness	COMPLIANCE • ADA • Clery Act • CMMC • FAR • FERPA • GLBA • HIPAA • NCAA • NSPM-33 • OMB Uniform Guidance • OSHA • PCI DSS • Title IX	IT FUNCTIONS • Asset management • Change management • Cybersecurity program • Data classification • Identify & access management • Incident response • IT governance • IT/cloud vendor management • Internet of Things (IoT) • Network security • System implementations • Vulnerability & patch management	SYSTEMS • Amazon Web Services • Banner • Blackboard • Canvas • Cayuse • Colleague • Google Workspace & cloud • Microsoft 365 & Azure • Oracle ERP & cloud • Peoplesoft ERP & Campus Solutions • Slate • Workday
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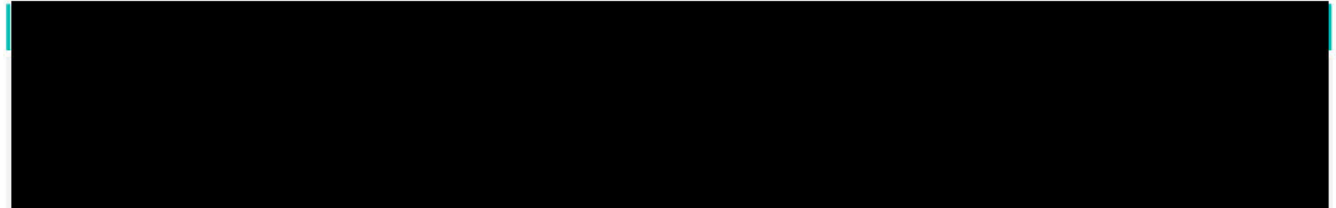
f. Describe any impending changes in your organization that could impact delivery of services.

There is an intentional strategy behind our path. In June 2025, Baker Tilly and Moss Adams combined to redefine advisory and accounting services for our clients. The merger, which created the sixth-largest advisory CPA firm in the United States, strengthens Baker Tilly’s industry specialization, expands its geographic reach, and enhances capabilities across advisory, tax, and assurance services. United under the Baker Tilly name, we have formed a leading firm positioned to help the middle market navigate an increasingly complex environment.

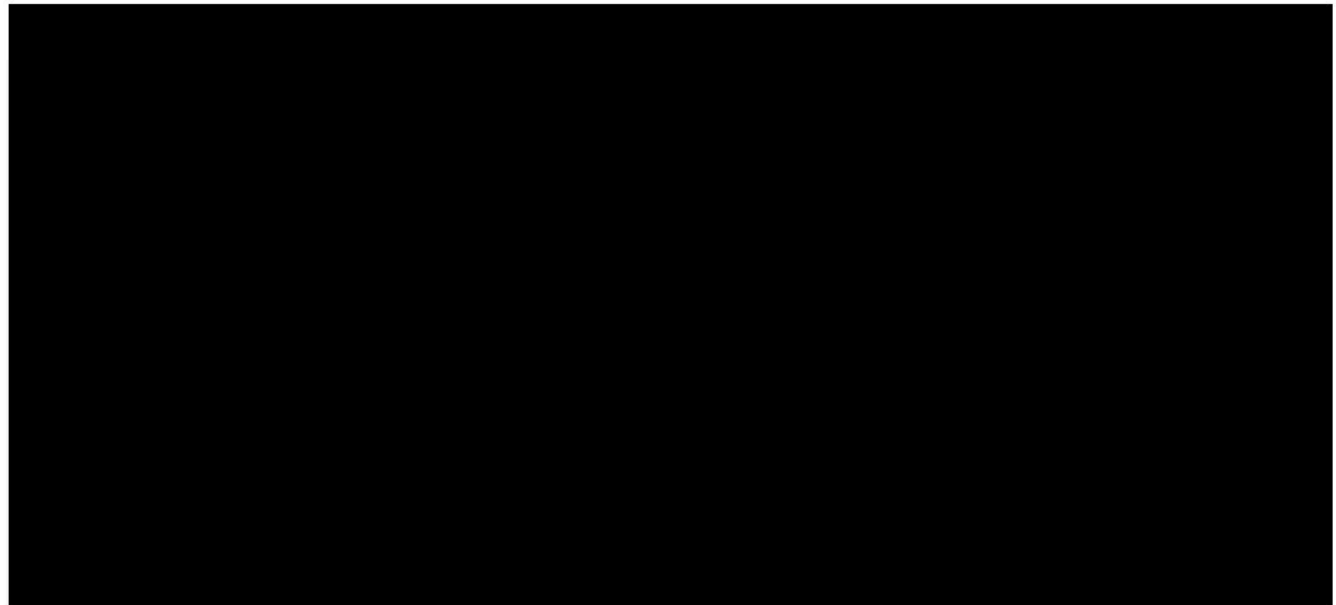
We don’t expect any future combinations to impact our relationship with or commitment to George Mason.

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.



A representative sample of higher education clients who engaged our risk and/or internal audit services is below, with George Mason peer institutions as approved by the State Council of Higher Education for Virginia (SCHEV) **bolded**. Baker Tilly partners with our clients to determine the appropriate level of effort required to achieve project objectives; as a result, audit scope and fees are tailored to each engagement, rather than a one-size fit all approach.



3. RELATIONSHIPS WITH LARGE PUBLIC UNIVERSITIES

Audit areas

The tables below illustrate example audit areas where we have supported similar clients and illustrate details of our approach that are unique to executing audits in environments like George Mason's.

REVIEW AND RISK AREAS EVALUATED	KEY OUTCOMES
Operational audits	
<i>Strategic Procurement Analytics Review</i> - Strategic financial planning - Strategic partnerships - Business model - Policies and procedures	- Reduced after-the-fact purchases from 17.5% to less than 10% (based on sample testing) where purchases were made prior to obtaining proper approvals - Identified 12 strategic sourcing opportunities where the University had frequently used vendors and vendors serving multiple University areas, resulting in cost savings - Refreshed the preferred vendor listing resulting in efficiencies in procurement processes. - Provided recommendations to: - Increase the competitive bid threshold to align with leading practices and typical spend - Improve proper document retention and storage of procurement contracts - Enhance education and training to process owners on procurement risks and updated guidance
<i>Advancement Audit</i> - Reporting requirements - Council for Advancement and Support of Education (CASE) and US Generally Accepted Accounting Principles (GAAP) standards - Policies and procedures	- Verified 25 sampled gifts were appropriately valued and recorded based on CASE/GAAP standards, as well as University policies and procedures - Conducted data analytics to understand gift volume and categories - Provided recommendations to update documented guidance to align with current practices
Compliance audits	
<i>Gramm-Leach-Bliley Act (GLBA) Assessment</i> - Compliance - Data integrity, confidentiality and availability - Information system security/protection	- Identified the 17 of 31 basic security controls that were out of compliance with the updated GLBA safeguards rules - Recommended pragmatic practices for implementation, including establishing and documenting a GLBA information security program and appointing an individual responsible for implementing the developed information security program
<i>Title IX Audit</i> - Compliance - Student wellness - Equity	- Reviewed the University's published Title IX and institutional equity policies and procedures and website against industry compliance requirements and leading practices and assessed consistency with current practices - Gained an understanding of current institutional equity governance and implementation practices - Identified opportunities to further enhance controls and gain efficiencies in the administration and response to Title IX complaints

3. RELATIONSHIPS WITH LARGE PUBLIC UNIVERSITIES

REVIEW AND RISK AREAS EVALUATED	KEY OUTCOMES
	• Provided feedback on potential reporting structures for Title IX programs and services
Consultations and other advisory services	
<i>Student Success Advisory Review</i> • Academic advising and success coaching • Confidentiality • Student mental health and well-being • Student progression and retention	• Mitigated risk of breach of confidentiality by recommending design of access control improvements • Benchmarking staffing and resources against industry standards to identify additional resource needs to better serve students • Strengthened controls around online course design by recommending consistent use of design criteria • Recommended additional guidance and training to faculty who engage in academic advising activities • Identified opportunities to collect and analyze additional data to quantify effectiveness of the success coaching program
<i>System Implementation Project Risk Advisory Review</i> • Project governance and management • Organizational change readiness • Implementation stakeholder involvement • Task and project execution	• Validated strong project management practices that were implemented and should be continued to ensure successful system implementation and mitigate associated risks • Identified potential risks and project blockers to be addressed • Developed mitigation strategies to address identified risks that minimized the impact of potential issues and increased the likelihood of overall project success • Gained consensus from key project stakeholders on the importance of implementing the developed mitigation strategies to address identified potential risks
<i>Student Organizations Review</i> • Financial and operational management • Policies and procedures • Resource allocation	• Assessed the overarching student organizations landscape and organizational reporting structure(s) to understand active student organizations and university oversight and monitoring activities • Benchmarked best practices for financial management related to third-party platforms (e.g., Venmo, GoFundMe, PayPal) • Identified opportunities for improvement related to financial and operational activities • Provided actionable recommendations to enhance the efficiency and effectiveness of the operations surrounding the use, monitoring and management of student organizations
Information Systems Audits and Data Analysis	
<i>Admissions Data and IT System Controls Review</i> • Data confidentiality, integrity, and availability • System security • Vendor management	• Validated 16 key IT general controls related to change/configuration management, user access/account management, IT operations, and data interfaces were implemented. • Confirmed appropriate separation of duties were implemented. • Validated appropriate safeguards were implemented for all identified data interfaces. • Strengthened internal controls related to admissions data.

3. RELATIONSHIPS WITH LARGE PUBLIC UNIVERSITIES

REVIEW AND RISK AREAS EVALUATED	KEY OUTCOMES
<i>Procurement and Corporate Card (PCard and CCard) Fraud Risk Analysis</i> - Fraud - Financial - Policies and procedures	- Identified 13% of transactions (out of ~200 transactions) out of compliance within sample. - Established continuous monitoring protocols for more efficient reviews of purchasing trends and non-compliance and reduce manual processes. - Implemented controls for setting system alerts for certain types of unallowable purchases. - Enhanced PCard and CCard guidelines and trainings around supervisor review roles and responsibilities, supporting documented needed for purchases, and escalation of suspended wrongdoing.

Work with George Mason

Over the past decade, we have been a valued partner to the Office of Audit and Compliance, including successful completion of the below engagements since January 2023:

9

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.*

Professional credentials to protect George Mason

Your Baker Tilly team has earned a breadth of professional certifications that demonstrate their commitment to deep knowledge of the issues and trends that affect each client's business, including:

PROFESSIONAL CERTIFICATIONS

- Cert. Cloud Security Professional (CCSP)
- Cert. Fraud Examiner (CFE)
- Cert. Internal Auditor (CIA)
- Cert. Info. Systems Auditor (CISA)
- Cert. Info. Security Manager (CISM)
- Cert. Info. Privacy Professional (CIPP)
- Cert. in Risk and Info. Sys. Control (CRISC)
- Cert. in Risk Mgmt. Assurance (CRMA)
- Cert. Regulatory Compliance Mgr. (CRCM)
- Project Management Professional (PMP)

They regularly serve as speakers and thought leaders for higher education and internal audit organizations across the country; they will continue to bring their specialized knowledge to George Mason's internal audit engagement.

Expected availability/capacity

Your Baker Tilly team has been serving George Mason for almost a decade. The same team that you have come to know through our previous work as your internal auditors is available to go to work immediately and deliver your internal audit services on time and on budget.

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

Baker Tilly's internal audit work is performed in conformance with the IIA Global Internal Audit Standards and anchored to established control frameworks including COSO and COBIT to ensure consistency and rigor across engagements. Our disciplined audit lifecycle — from formal entrance meetings and risk-aligned scoping through control design/operating effectiveness testing and clear, actionable reporting — provides predictable, high-quality outcomes and on-time delivery.

Workpapers and deliverables undergo internal quality assurance review prior to issuance, and our contract terms explicitly provide for standards conformance, documentation quality, and corrective action where required. This approach is underpinned by the repeatable methods we've applied across hundreds of internal control and internal audit projects and is continually benchmarked to leading practices and client governance requirements.

4. MANAGING THE RELATIONSHIP WITH GEORGE MASON'S OFFICE OF AUDIT AND COMPLIANCE

3. Process for scheduling firm resources to deliver services.

Our scheduling and planning strategies prioritize George Mason's needs and provide a responsive, accessible and consistent team that can complete your project on time and on budget. We use ProStaff, a dynamic scheduling tool, to make sure the key team members in this proposal are available, your project is properly staffed and we meet your requested deadlines.

Our firm uses these scheduling and planning strategies to make sure we meet your objectives:



Dedicated teams with clearly defined roles and responsibilities

We structure our responsive team to quickly escalate any issues, be available when you need us and meet your needs without overburdening individual team members.



Staff scheduling tools and resources to deliver high-quality service

Our team members enter their availability into ProStaff. Resource management coordinators use weekly reports to make sure team members' commitments do not exceed their capacity to deliver high-quality service.



Flexible staffing ratios and a high level of principal and manager resources

We offer flexible staffing ratios depending on project needs. We balance workloads for team members through advanced planning and integrate additional subject matter specialists and support staff when needed.

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

The work we do matters to you, and it matters to us. Your Baker Tilly principals will reimagine your challenges and deliver value that exceeds your expectations to give you peace of mind. Experienced specialists chosen by your principals will contribute insights into your distinct challenges. Your engagement leaders won't just see you off at the outset. They stay involved, keeping an open line of communication with you and the process running smoothly.

Our proposed, dedicated team of higher education internal audit specialists will continue to support the Office of Audit and Compliance function with tactical internal audit execution, internal audit supervision, strategic guidance and coaching, or a combination thereof, as desired. As appropriate, Mason engagements will receive oversight, supervision and quality assurance reviews from partner-level resources. Multiple levels of quality assurance reviews ensure the quality and completeness of project deliverables as well as the underlying working papers.

4. MANAGING THE RELATIONSHIP WITH GEORGE MASON'S OFFICE OF AUDIT AND COMPLIANCE

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

Complimentary resources and thought leadership

Ongoing communication throughout the year is the hallmark of our client service approach. This allows us to discuss issues affecting George Mason as they arise and keep you informed on an array of sector topics. Your engagement team will be in contact throughout the year and establish periodic meetings as an opportunity to discuss any challenges at no additional charge to you.

Our active higher education sector involvement and specialization translates into knowledge we will proactively share with George Mason. We will regularly invest time in our relationship to inform you about emerging sector issues and new accounting standards.

Complimentary educational opportunities include:

- **Regular webinars** on topics such as accounting standards updates, Uniform Guidance, tax compliance, fraud, understanding financial reports, grant-related topics and cost reduction and revenue maximization. These webinars are free to our clients and qualify for continuing professional education (CPE). Prior webinars are archived on our website and can be viewed at any time.
- **Board educational training** to meet the need for continuous board educational training to assist board members in complying with their fiduciary responsibilities. We will offer a two-hour annual training session, as desired, based on a variety of possible topics to be selected by George Mason.
- **Higher Education Advisor, our quarterly newsletter** with guidance on sector, regulatory and resource optimization issues by our professionals who contribute articles to other publications.
- **Periodic alerts** on laws, regulations or decisions with an immediate or near-future impact on higher education institutions.

We will prepare your organization for changes in accounting standards through formal communications, webinars (visit bakertilly.com for upcoming events) and hands-on training. Below are a few links to representative articles and webinars.

- Webinar: [The state of internal audit in higher ed: Insights, benchmarks and what's next](#)
- Article: [Accountability reimagined: Who do internal audit, compliance and risk functions really serve?](#)
- Article: [Preparing for your external quality assessment under the Global Internal Audit Standards](#)

Higher education sector involvement to keep George Mason informed

One of the greatest value-adds we can offer George Mason is insights gained from more than 50 years of substantial involvement in the higher education sector. Active engagement in our clients' sector is important to keep both our team and our clients up to date on the issues and trends facing higher education institutions.

4. MANAGING THE RELATIONSHIP WITH GEORGE MASON'S OFFICE OF AUDIT AND COMPLIANCE

Contributing to events and initiatives by key sector organizations

Baker Tilly is the diamond level strategic partner for the Association of College and University Auditors (ACUA). We have partnered with ACUA for almost two decades, routinely presenting webinars, delivering multiple speaking sessions at their conference events, and sharing benchmarking and white papers.



We also regularly present at other conferences, including the Association of Governing Boards of Universities and Colleges (AGB), EDUCAUSE, National Council of University Research Administrators (NCURA), National Association of College and University Business Officers (NACUBO), Association of University Export Control Officers (AUECO), and Society for Corporate Compliance and Ethics (SCCE).

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

Internal audit innovation and technology tools

To serve as a truly forward-looking ally for George Mason, Baker Tilly must look not only to your organization's future but to the future of internal audit itself. Innovations in methodology and technology are dramatically expanding internal audit's potential and the value we can offer George Mason.

Advanced analytics

Data analytics provides value and efficiencies and improves the focus of a wide range of audit areas, many of which are interrelated or likely to impact each other — which means insights gained via the application of analytics in one area are often useful in creating synergies or optimizations in other areas.

Baker Tilly will work with George Mason to use technology enablers to enhance the internal audit process through data analysis. Our practitioners will assist with developing data analysis approaches and analytics tests to suit your specific needs and expectations.

Data analytics tools

We have experience with a variety of data analytics tools. Some of the industry-leading tools we leverage for internal audit activities include, but are not limited to:

- **Power BI:** We use Power BI to develop diagnostic and sustainable analytical solutions to assist our clients in providing more in-depth insight into their daily performance and to monitor metrics. Power BI creates intuitive, accessible dashboards with visualizations that help our clients understand their data, both at a high level and in granular detail. Our diagnostic solution can analyze disparate data sources to identify different areas of risk and financial opportunity. Power BI will allow us to walk through different scenarios in real time, which will enable George Mason to make informed decisions at any moment.

4. MANAGING THE RELATIONSHIP WITH GEORGE MASON'S OFFICE OF AUDIT AND COMPLIANCE

- **TeamMate Analytics (TMA):** TMA provides Baker Tilly with a suite of computer-aided audit tools (CAATs) that enable seamless, efficient analytics for large quantities of complex data. By using this application, we can provide deeper, greater insights on our internal audit projects by reviewing a large population and narrowing in on the high-risk areas. TMA allows us to effectively combine and cleanse data, perform complex calculations and quickly identify trends and anomalies in data sets, such as potential duplicates, suspicious transactions, and missing records.

From time to time, our clients' data analytics needs extend beyond that of the audit tools discussed above. In that case, Baker Tilly leverages statistical analysis tools, such as IBM SPSS Statistics, to perform analysis including multivariate regression analysis, correlation analysis, and more.

We can use any of the tools above for George Mason or tap into other tools you may have to execute our audit work. We can train your staff on how to use the data analytics software and build customized reports for use by your team.

Communication and collaboration tools

Baker Tilly also leverages other tools to enable strong collaboration, documentation sharing and communication with our clients, including:

- **Fieldguide:** Fieldguide is a new tool we are deploying in 2026. Leveraging Fieldguide enables us to deliver your engagement with greater precision, transparency, and speed. The platform centralizes all project activity — documentation, requests, evidence, and communication — into a single secure workspace, reducing back and forth and ensuring nothing falls through the cracks. Its workflow automation streamlines routine tasks, allowing our team to focus more on high value analysis and insights. Most importantly, Fieldguide gives you real time visibility into progress and open items, creating a more collaborative and efficient experience from kickoff to final delivery. By using Fieldguide, we're able to provide a smoother process and a better outcome.
- **Huddle:** a secure project management tool that makes document collaboration simple, empowering us to work together from anywhere and on any device while eliminating surprises along the way. All key documents are housed on Huddle, simplifying response workflow and progress management so we spend less time organizing documents, chasing approvals and searching through email – and more time achieving tangible results for George Mason.

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.*

Leading George Mason's internal audit services and uncovering opportunities along the way

These individuals below are collaborative and multidisciplinary, with a passion for higher education. You'll find brief bios below and complete resumes in **Appendix A**.

4. MANAGING THE RELATIONSHIP WITH GEORGE MASON'S OFFICE OF AUDIT AND COMPLIANCE

THE TEAM TO ACHIEVE GEORGE MASON'S GOALS



Mike Cullen, CISA, CISSP, CIPP/US, CCP, Principal — Engagement Principal
Office location: Virginia
Served George Mason since 2016

Mike will lead all IT, cybersecurity, privacy, and data focused projects for George Mason. He offers over 20 years of experience helping institutions tackle cybersecurity, data and IT risks. He has a dedicated focus and extensive experience in higher education, including research institutions and a wide range of colleges, universities and higher education systems in developing robust, secure and agile IT infrastructures to manage risk and achieve institutional goals. He also has experience across a variety of compliance subject matters (e.g., CMMC, FERPA, GDPR, GLBA, HIPAA, PCI DSS) and systems (e.g., Banner, Workday, Slate, PeopleSoft, Oracle, Blackbaud).



Ashley Deihr, CPA, CIA, CFE, Principal — Engagement Principal
Office location: Virginia
Served George Mason since 2016

Ashley will serve as the Engagement Principal, leveraging nearly 20 years of experience to support George Mason with value-driven audit projects and practical strategies to improve operations and compliance. As one of Baker Tilly's higher education practice leaders, Ashley assists dozens of private universities to understand, manage, and mitigate risk through collaborative, innovative internal audit and risk and internal audit services. Her teams drive strategic, financial, and student success at higher education institutions through strategic and enterprise risk assessments, internal audit and compliance reviews and investigations and business process reviews.



Cassandra Walsh, CPA, Principal — Quality Assurance Principal
Office location: Virginia
Served George Mason since 2016

Cassandra will serve as the quality assurance principal, ensuring every internal audit engagement is executed with exceptional quality and aligned with the overall needs and expectations of George Mason. Cassandra has more than 25 years of experience in internal audit, operational and financial process improvements. She also consults on a wide range of business issues and regulatory compliance matters, corporate governance and internal control structures, at private, public, and not-for-profit organizations.

Cassandra has served George Mason since 2016.



Colleen Lewis, CPA, CIA, CFE, Director — Service Delivery Director
Office location: Virginia
Served George Mason since 2017

Colleen will lead the service delivery team, collaborating with George Mason to plan and execute audit and advisory engagements. With more than fourteen years of experience, Colleen's focus is on providing higher education clients with practical strategies to better manage internal audit efforts and address a wide range of business issues, regulatory compliance matters and organizational governance goals. She helps organizations and universities better identify and understand their risks, both at the department level and enterprise-wide, and works closely with leadership to create actionable plans for risk mitigation and management. Her

4. MANAGING THE RELATIONSHIP WITH GEORGE MASON'S OFFICE OF AUDIT AND COMPLIANCE

THE TEAM TO ACHIEVE GEORGE MASON'S GOALS

specific areas of focus include Clery Act and Title IX compliance, NCAA compliance, and state and federal grant requirements.



Amanda Guessford, CPA, CISA, Manager — IT/Cyber Manager
Location: Virginia
Served George Mason since 2018

Amanda will support most of the IT and cybersecurity projects for George Mason. She has almost 10 years of experience providing IT audit and cybersecurity services for clients that have included state systems, research institutions and both public and private colleges and universities. She also has experience across a variety of compliance subject matters (e.g., CMMC, GLBA, HIPAA) and systems (e.g., Workday, Slate, Banner).



Tiffany Grossman, CPA, Manager—Internal Audit Manager
Served George Mason since 2018

Tiffany will support most of the operational and business process engagements for George Mason. She is a manager in the risk advisory practice at Baker Tilly and has been with the firm since 2018. She has experience providing risk advisory, internal audit, internal control and enterprise risk management solutions. Her clients have included higher education institutions, not-for-profit organizations, research institutions, and public sector entities.



Ashley Romero, Senior Consultant — IT/Cyber Senior
Served George Mason since 2021

Ashley will support most of the IT and cybersecurity projects for George Mason, including testing and analysis. She works collaboratively with a variety of higher education institutions. She focuses on providing core IT audit and cybersecurity services. She also has experience across a variety of compliance subject matters (e.g., HIPAA) and systems (e.g., Banner, Slate).

Subject matter specialists to support your engagement

We have handpicked a team of higher education internal audit personnel, which includes specialists who have direct experience in a wide range of operational and compliance areas that may be of interest to George Mason. A sample of firm specialists, and their respective areas of specialization is included below.

- Chris Kalafatis, Principal (Virginia public sector)
- Matt Gilbert, Principal (Cyber)
- Corey Parker, Principal (Enterprise Risk Management)
- Tammy Lohr-Schweitzer, Director (Fiscal sustainability)
- John Rogula, Managing Director (Business controls)
- Jordan Anderson, Director (Data governance)
- Kimberly Macedo, Director (Procurement and gift processing specialist)
- Austin Wakefield, Manager (Compliance)
- Kim Wylam, Principal (Human Resources)
- Anthony Ollman, Principal (Construction risk)
- Susan Maloney, Managing Director (Athletics)

4. MANAGING THE RELATIONSHIP WITH GEORGE MASON'S OFFICE OF AUDIT AND COMPLIANCE

7.b. Invoicing and payment processes.

Invoices will be based on hours incurred at the rates in effect at the time services are performed. Out-of-pocket expenses, which may include travel, lodging, meals, and other expenses reasonably and necessarily incurred in the performance of our work, will be included in our fee estimate for each project as a separate line item.

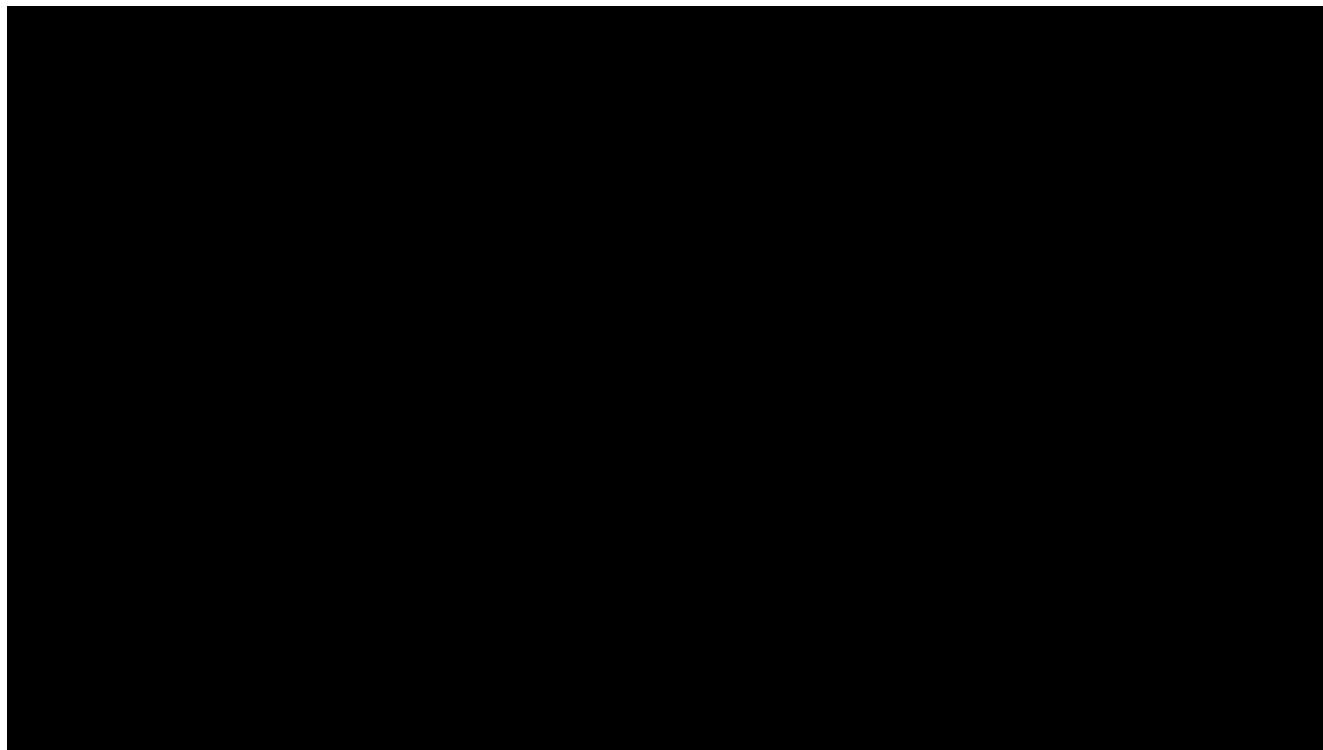
Our invoices for fees and expenses will be rendered monthly as work progresses and are payable upon receipt. In accordance with our firm policies, work may be suspended if your account becomes overdue. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and reimburse us for all out-of-pocket expenditures incurred through the date of termination.

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

Please see a sample engagement letter in **Appendix B**.

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

The experiences of our clients speak more about Baker Tilly's capabilities than any proposal ever could. Here are a few individuals who welcome the opportunity to share their Baker Tilly experience. Each will give you an authentic perspective as you consider your own needs. We ask that you contact us before reaching out to them so that we can ensure timely responses to your inquiries.



[illegible]

6. Cost of service

Sharing our transparent rates

[Redacted text block]

[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]
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Appendix A: Resumes

PRINCIPAL

Ashley Dehr, CPA, CIA, CFE

Ashley is a principal in the firm's higher education and research institutions industry practice.



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Education

Master of Science in accounting
Bachelor of Science in finance
and accounting
University of Virginia

With nearly 20 years of experience, Ashley assists premier research universities to understand, manage, and mitigate risk through collaborative, innovative internal audit and risk advisory services. Her teams drive strategic, financial, and student success at higher education institutions through strategic and enterprise risk assessments, internal audit and compliance reviews and investigations and business process reviews. She has assisted clients in developing and reengineering infrastructures, governance practices, internal controls and business processes to mitigate risk and enhance efficiency, effectiveness and compliance in such areas as budgeting and resource management, financial management and reporting, sponsored research administration, compliance governance, student support and wellbeing and international operations.

Specific experience

- Leads enterprise risk assessments, compliance assessments and internal audit and advisory engagements to assist institutional leadership to better understand, prioritize and mitigate key risks
- Performs organizational and operational assessments with the goal of enhancing clarity of responsibility and authority, enabling cost savings through organizational changes, including shared services models and aligning resources and operations to strategic and financial goals
- Leads organizational and operational assessments with the goal of enhancing clarity of responsibility and authority, enabling cost savings through organizational changes, including shared services models and aligning resources and operations to strategic and financial goals
- Manages teams performing sponsored programs reviews including cost allowability reviews, control assessments and process reviews, as well as strategic and organizational structure assessments to support sponsored programs. Has provided support to more than 50 universities and not-for-profit organizations to implement the Office of Management and Budget Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)
- Develops and enhances policies and procedures to identify and implement appropriate internal controls structures and processes and to assess and revise roles and responsibilities to ensure proper segregation of duties, efficiency of work, streamlined business processes and compliance
- Performs targeted benchmarking and provides advice to tailor and implement best practices across campus operations to better support financial, operational and compliance goals

PRINCIPAL

Ashley Deihr, CPA, CIA, CFE

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Specific experience, (cont.)

- Served in the interim controller role at a large public university, overseeing an organizational assessment of the university's finance and accounting staff, including the development of customer service objectives and metrics, a redesign of organizational structure and reporting lines and development of the university's first standalone financial statements, while managing a staff of more than 30 individuals responsible for accounts payable, travel and expense reporting, vendor management and cash management
- Has provided support to more than 30 universities and not-for-profit organizations to implement the Office of Management and Budget Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)

Industry involvement

American Institute of Certified Public Accountants (AICPA)

Association of Certified Fraud Examiners (ACFE)

Association of College and University Auditors (ACUA)

Institute of Internal Auditors (IIA)

National Association of College and University Business Officers (NACUBO)

National Council of University Research Administrators (NCURA)

Thought leadership

- Co-hosts annual Research Audit Roundtable with Duke University
- "Auditing for Compliance – Tips and Techniques for University Auditors," ACUA, presenter
- "Conflicts of Interest, Foreign Engagement, and Intellectual Property," ACUA, presenter
- "From Awareness to Action: Evaluating Your Institution's DEI Progress," ACUA, presenter
- "How Internal Audit Can Help Support Sponsored Programs Compliance," ACUA, presenter
- "Leveraging Federal Audit Reports to Inform Research Audits," ACUA, presenter
- "Leading Practices for Leveraging Common Internal Audit and Compliance Structures," ACUA, presenter
- "Performing a Behavioral Intervention Team (BIT) Risk Assessment and Internal Audit," ACUA, presenter
- "Responding Rapidly to Hotline Calls," IIA, presenter
- "Transforming Internal Audit," ACUA, presenter
- "Aligning Research Operations to Maximize Research Strategy," NCURA Magazine article, co-author
- "Best Practices for Working with High Risk Subrecipients," NCURA, presenter
- "How to Manage a Financially Focused University Research Audit Effectively," NCURA micrograph, co-author
- "How to Work with Internal Audit: Leveraging Internal Audit for Success," NCURA Magazine article, co-author

PRINCIPAL

Ashley Deihr, CPA, CIA, CFE

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Thought leadership, (cont.)

- "Internal Controls for Research Administrators," NCURA, presenter
- "Taking back the Reins – Tips for Owning your next A-133 Audit," NCURA Magazine article, co-author
- "Research Security Cyber and Data Requirements," NCURA, presenter
- "Affiliation agreements – add value with a critical assessment," AHIA article, co-author
- "Effort Reporting in the Uniform Guidance Era," AHIA New Perspectives & Digital Insights Article, co-author

PRINCIPAL**Mike Cullen, CISA, CISSP, CIPP/US, CCP**

Mike is a principal and the higher education cybersecurity and IT risk leader with the firm.

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Education

Bachelor of Science in business
information technology
Virginia Polytechnic Institute and
State University

Mike Cullen, a principal in Baker Tilly's risk advisory practice, helps clients tackle cybersecurity, data and information technology risks. He works with clients in multiple industries with a dedicated focus and extensive experience with higher education, research institutions, not-for-profit organizations and government contractors.

Since 2001, he has been executing various cybersecurity, privacy and IT assessments, myriad of IT internal audits, risk reviews for large transformation projects and numerous IT compliance projects.

Currently, Mike leads multifaceted practice teams with industry specialization all with the goal of helping clients protect data and systems and enhance cybersecurity and IT risk management practices.

Specific experience

- Interfaces with various client personnel from analysts to chief officers (e.g., information, business, financial, executive) as well as boards and trustees to advise and report on cybersecurity and IT areas in the appropriate context and without technical jargon
- Delivers reports tailoring those cybersecurity and IT concepts into actionable observations and practical recommendations
- Develops IT strategies including related guidance, practices and road maps for organizations focused on aligning IT operations with IT strategies that support an organization's overall mission, strategic plans and goals
- Empowers clients to address the opportunities and challenges posed by various cybersecurity and IT frameworks, laws, regulations and standards such as: FERPA, HIPAA, HITECH Act, PCI DSS, GLBA, NIST CSF, NIST SP 800, CMMC, ISO 27000, CIS Critical Controls, FAR/DFARS and GDPR
- Advises on various, large-transformation projects including myriad of system implementations by providing project management, risk management, resource management, issue management and strategy guidance before, during and after implementation/go-to-live
- Provides IT contract and vendor process consulting in the areas of enhancements to risk assessment, project deliverable, compliance and best practices in order to reduce client risk when working with vendors

PRINCIPAL

Mike Cullen, CISA, CISSP, CIPP/US, CPP

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Industry involvement

- Information Systems Audit and Control Association (ISACA)
- International Association of Privacy Professionals (IAPP)
- International Information Systems Security Certification Consortium (ISC2)
- Institute of Internal Auditors (IIA)

Thought leadership

- "Compliance Potpourri, IT, Privacy and Data Security," "Getting Practical about Privacy," "Cybersecurity threats in higher education," "Protecting your institution with effective cybersecurity governance," "Auditing your institution's cybersecurity incident/breach response plan," "Conducting a system implementation risk review at higher education institutions," "Cyber risk emerging trends and regulatory update," and, "Using IT Audit to Your Advantage," Association of College and University Auditors (ACUA), presenter
- "Cyber Risk for Foundations," "The Board's Role in Cybersecurity," and, "Cybersecurity Issues That Keep You Up at Night," Association of Governing Boards (AGB), presenter
- "The Cybersecurity Headache," Association of Healthcare Internal Auditors (AHIA), author
- "IT Risk Assessment: Learn from Our Work, Leverage at Your Campus," "Digital Transformation in a Time of Uncertainty," and, "CMMC Latest Developments and How to Prepare," EDUCAUSE, presenter
- "A Framework for Auditing Mobile Devices," Institute of Internal Auditors (IIA) GRC and All-Star conferences, presenter
- "More Malware, Less Ransomware in Higher Ed," Inside Higher Ed, contributor
- "Cybersecurity Issues in Research," "CMMC Should Scare You – Latest Developments and How to Prepare," and, "Research Data Discussion Group," National Council of University Research Administrators (NCURA), presenter
- "CMMC and Cybersecurity – Addressing Now and Planning for the Future" and, "CMMC and Cybersecurity for Research Data," Society of Research Administrators International (SRAI), presenter
- "CMMC Should Scare You," Society of Corporate Compliance and Ethics (SCCE), presenter
- "PCI Compliance Crackdown," UniversityBusiness.com, contributor

PRINCIPAL

Cassandra Walsh, CPA

Cassandra is a principal and practice leader focused on business risk services in the risk advisory practice.



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Education

Bachelor of Science
in management
Georgia Institute of Technology

Cassandra has more than 25 years of experience in internal audit, operational and financial process improvements. She also consults on a wide range of business issues and regulatory compliance matters, corporate governance and internal control structures, at private, public and not-for-profit organizations.

Prior to joining Baker Tilly, Cassandra worked at an international accounting firm and as an independent consultant. She specializes in internal control reviews, business process analysis and reengineering, compliance audits, forensic investigations, enterprise risk assessments, enterprise risk management design and implementation, international activities risk management and general consulting. Client industries have included higher education, healthcare, public sector, not-for-profit, energy and utilities, government contracting and technology.

Specific experience

- Performs enterprise risk assessments to help organizations identify risks to achieving strategic objectives and mission, as well as to inform the internal audit plan
- Facilitates the design and implementation of enterprise risk management infrastructure for organizations to identify and manage potential risks internally
- Analyzes and recommends operational and financial efficiencies at organizational and departmental levels
- Develops customized internal control compliance programs and phase-in plans for clients to perform the compliance audits internally
- Performs compliance testing of the design and operating effectiveness of financial statement reporting controls in environments of varying sizes and characteristics
- Evaluates business and operating environments, identifies control weaknesses and deficiencies, determines root causes of control breakdowns and recommends practical approaches for remediation
- Develops audit plans, audit strategies and risk assessments for reviews, compilations and audits in industries such as government contracting, not-for-profit, higher education and IT innovation
- Examines and monitors corporate ethics policies, guidelines and implementation, including compliance requirements
- Clients include Loyola University Chicago, the Catholic University of America, Princeton University, Georgetown University, Gallaudet University, the George Washington University, Louisiana State University, Pepperdine University, University of Texas-Austin and University of Texas-Arlington

PRINCIPAL

Cassandra Walsh, CPA

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Industry involvement

- Institute of Internal Auditors (IIA)
- Greater Washington Society of Certified Public Accountants (GWSCPA)
- Virginia Society of Certified Public Accountants (VSCPA)
- American Institute of Certified Public Accountants (AICPA)
- Society of Corporate Compliance and Ethics (SCCE)
- Association of College and University Auditors (ACUA)
- North Carolina State University ERM Advisory Board, member

Thought leadership

- "Managing the Title IX Risk Landscape" (co-presenter with Vanderbilt University and attorney with Hogan Lovells) at the National Association of College and University Business Officers, presenter
- "Developing and Maintaining a Successful Compliance Program: A Tale of Three Institutions," presenter (co-presenter with George Mason University, the Catholic University of America and Montgomery College) at SCCE
- "Building and managing successful compliance and ethics programs at diverse institutions" (September 2018), co-author
- "Fraud Risk and Prevention" at the GWSCPA conference, speaker
- "Using enterprise risk management to achieve your mission" (2016), author
- Frequent speaker at ACUA, IIA and other industry association meetings and conferences

DIRECTOR**Colleen Lewis, CPA, CIA, CFE**

Colleen is a director with Baker Tilly's higher education and research institution practice.

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Education

Bachelor of Science in accounting
Bachelor of Science in information
systems
University of Maryland

With almost fifteen years of experience, Colleen's focus is to provide clients with internal auditing and management consulting on a wide range of business issues, regulatory compliance matters, organizational governance and internal control structures at higher education and not-for-profit institutions.

Specific experience

- Helps organizations and universities better identify and understand their risks, both at the department level and enterprise-wide and create plans for risk mitigation and management
- Works with colleges and universities to assess the design and effectiveness of processes and systems related to financial operations, including procurement, payroll and financial reporting
- Conducted compliance evaluations of a university to understand how the university is complying with rules and regulations, focusing on high-risk areas, including NCAA Athletics, Title IX and sponsored award compliance matters
- Performed a review of an institution's athletic business office, including reviewing roles and responsibilities of individuals involved in procurement, assessing budgeting process of teams and performing testing of expenses
- Performed investigations related to potential fraud, including overpayments and misappropriation of funds
- Assisted a global technology service provider with an assessment of internal controls, including financial and IT controls and evaluated the risks associated with management's control objectives and activities
- Performed a review of a multinational research university's processes for collecting, managing and reporting enrollment and ranking data, including reviewing current policies, interviewing personnel involved in both the collecting and managing of data and performing sample-based testing to determine the accuracy of records
- Routinely interacts with clients' senior leadership in operational meetings to discuss compliance, management and control matters

Industry involvement

- Institute of Internal Auditors, board member, Northern Virginia Chapter
- Virginia Society of Certified Public Accountants
- Association of Certified Fraud Examiners
-

DIRECTOR

Colleen Lewis, CPA, CIA, CFE

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Awards and recognition

- American Institute of Certified Public Accountants (AICPA)/Greater Washington Society of CPAs (GWSCPA) "Women to Watch", 2016

MANAGER**Amanda Guessford, CISA, CPA**

Amanda is a manager with Baker Tilly's higher education and research institution practice.

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Education

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and information systems
Bachelor of Science in business
administration
Virginia Polytechnic Institute and
State University

Amanda has extensive experience in providing information technology (IT) and cybersecurity risk advisory and internal audit services for a variety of clients. Her clients have included higher education institutions, state systems, research institutions and government contractors.

Specific experience

- Leads various IT and cyber-related internal audits (e.g., change management audits, device management audits, secure network engineering audits, internet of things audit) for higher education institutions and state systems
- Leads IT regulatory compliance assessments [e.g., IT Sarbanes-Oxley Act (SOX), Health Insurance Portability and Accountability Act (HIPAA), Federal Information Security Modernization Act (FISMA), National Institute of Standards and Technology (NIST), office of management and budget (OMB) A-123] for organizations by conducting risk reviews, control assessments, testing activities and gap analyses to identify deficiencies with internal controls and related processes and provide recommendations for compliance
- Conducts assessments to evaluate the processes for identifying, executing, managing and responding to research data security requirements
- Conducts IT risk assessments with a focus on the evaluation of risks associated with critical application systems and infrastructure components supporting key business processes
- Evaluates IT internal controls over financial reporting applications to ensure adequate design and operating effectiveness of system controls for a variety of clients, including, higher education institutions
- Serves as lead project manager to develop and maintain relationships with clients and process owners, allowing for open communication and collaboration
- Works in a co-sourced capacity with multiple organizations to assist in achieving the organizations' internal audit objectives
- Performs consulting services to plan, develop, execute and improve IT internal control procedures for suitability of design and operational effectiveness

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Association of College and University Auditors (ACUA)
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors – Virginia Chapter (IIA)

MANAGER

Amanda Guessford, CISA, CPA

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Thought leadership

- “Adapting to NIST CSF 2.0: Navigating Changes and Challenges in Higher Education”, “Auditing IT Transformation Projects”, “Saddling Up for Security: Conducting Cyber Security Operations Center (SOC) Function Audits”, and “Yo! Research Data Security Requirements Due This Year,” Association of College and University Auditors (ACUA), presenter Certified Public Accountant (CPA)
- “Third-Party Risk Management,” IIA, Virginia Chapter, 2022
- “Research Security Workshop,” National Council of University Research Administrators (NCURA), presenter

Continuing professional education

- Certified Information Systems Auditor (CISA)
- Certified Public Accountant (CPA)

MANAGER**Tiffany Grossman, CPA**

Tiffany is a manager with Baker Tilly's higher education and research institution practice.

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Education

Bachelor of Science in Commerce,
with concentrations in Accounting
and Information Technology,
Minor in Leadership Studies
University of Virginia

Tiffany is a manager in the risk advisory practice at Baker Tilly and has been with the firm since 2018. She has experience providing risk advisory, internal audit, internal control and enterprise risk management solutions. Her clients have included higher education institutions, not-for-profit organizations, research institutions and public sector entities.

Specific experience

- Serves as lead project manager to develop and maintain relationships with clients and process owners, allowing for open communication and collaboration
- Conducts EQAs and internal audit assessments, including GIAS readiness assessments, for a variety of clients, including large public and R1 institutions
- Performs risk assessments to identify and assist in prioritizing enterprise risks and developing internal audit plans
- Performs consulting services to plan, develop, execute and improve internal control procedures for suitability of design and operational effectiveness
- Executes reviews of operational areas to assess the efficiency and effectiveness of operational processes, identify control gaps and develop recommendations to improve the design and operating effectiveness of internal controls
- Analyzes data sets to provide data-driven insights and recommendations
- Presented thought leadership related to the GIAS at industry conferences
- Assisted a large not-for-profit organization with assessing their overall compliance function and evaluating the design and effectiveness of the organization's internal controls over external compliance requirements

Industry involvement

- American Institute of Certified Public Accountants
- Association of College and University Auditors
- Institute of Internal Auditors

PRINCIPAL**Chris Kalafatis, CPA, CIA, CFE**

Chris is a principal leading Baker Tilly's national risk advisory public sector practice.

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Education

Bachelor of Science in accounting
Virginia Commonwealth University

Chris is a self-motivated leader with more than 25 years of audit and consulting experience and is the national public sector industry leader for Baker Tilly's risk advisory practice. He consistently delivers on commitments and achieves individual and team goals and offers strong management abilities, setting high expectations for himself and the teams he leads.

Specific experience

- Directly led projects with more than 60 public sector entities and more than 10 Fortune 1000 companies
- Directed financial, operational, IT, SOX and compliance audits
- Supervised or performed more than 200 fraud investigations and partnered with the FBI and state police
- Trained in the Reid Technique of Interviewing and Interrogation, commonly used by law enforcement agencies
- Presented audit reports and investigations to audit committees and executive management
- Served as chief audit executive for multiple internal audit outsource relationships
- Identified internal control issues and operational deficiencies that impacted service delivery to citizens, caused financial losses to state and local governments, and non-compliance with laws and regulations
- Uncovered collusion between city employees and a vendor that led to the arrest of nine individuals. This investigation revealed a culture of overtime abuse that was prevalent for approximately 20 years
- Partnered with a vendor to develop an app to allow citizens to report fraud on their smartphones. This city became the 2nd local government in the U.S. to develop a fraud reporting app for citizens
- Previously served as director of internal audit at a Fortune 500 international company and reported to the chief financial officer (CFO) and audit committee

Industry involvement

- Institute of Internal Auditors (IIA)
- Association of Local Government Auditors (ALGA)
- Association of Government Accountants (AGA)
- Association of Certified Fraud Examiners (ACFE)

PRINCIPAL

Chris Kalafatis, CPA, CIA, CFE

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Thought leadership

- Delivered more than 30 CPE presentations or webinars to audit and accounting organizations such as the IIA, AGA, ALGA, ISACA and ACFE. Example topics included fraud, internal controls and supply chain management
- Authored multiple thought leadership articles on topics such as fraud and inventory management

Continuing professional education

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Fraud Examiner (CFE)

Awards and recognition

- Recipient of the AGA's 2024 Private Sector Financial Excellence Award given to an individual across the nation that exemplifies and promotes excellence in state or local government financial management, outstanding leadership, high ethical standards and innovative management techniques

PRINCIPAL

Matt Gilbert, CISA, CRISC, CMMC

Matt is a principal in Baker Tilly's risk advisory practice.



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Education

Bachelor of Science in accounting
and decision information systems
University of Maryland

Prior to joining Baker Tilly in 2020, Matt worked on the risk assurance practice of an international firm for 18 years. Matt leads Baker Tilly's cybersecurity maturity model certification (CMMC) and government contractor IT risk suite of services. He has led IT audits and cybersecurity assessments for large primes down to smaller 8A contractors. Matt's experience includes internal auditing, SOX compliance, information technology controls, business process controls and ERP risk and controls. Examples of these engagements include CMMC readiness assessments, 800-171 implementation projects, 800-53-based ATO readiness reviews, IT Risk assessments, Sarbanes-Oxley compliance, internal audit, pre- and post-implementation assessments and privacy assessments for clients.

Matt is actively engaged in supporting government contractors, grant recipients, state and local governments and federal agencies to navigate the CMMC requirements but has extensive experience supporting NIST 800-171 and 800-53-related assessments. Matt has also run fully co-sourced, internal audit engagements for large clients (multibillion dollars in revenues) in the government contracting industry.

Specific experience

- Led the internal audit team for a large, prime aerospace and defense firm and large technology services firm
- Led the transformation project of a large technology company to redesign customer data handling and contractual compliance efforts creating an effective second line of defense
- Led NIST SP 800-171 and CMMC readiness assessments for government contractors
- Led technology reviews at companies ranging from mid-size organizations to the largest corporations using firm methodology or standard frameworks such as COSO, COBIT, ITIL, NIST SP 800-53, NIST SP 800-171 or ISO 27000
- Developed standard work programs for the Costpoint ERP utilized by numerous government contractors. The work programs include automated, configurable controls over all the business cycles (i.e., financial reporting, order to cash, procure to pay, hire to retire)
- Conducted pre- and post-implementation reviews of business system implementations and significant upgrades for projects as large as \$20M including Oracle, SAP and PeopleSoft ERPs
- Performed or managed technical audit projects including detailed security configuration reviews over operating system, database or application configurations
- Developed cybersecurity strategy and service catalogs aligned to business objectives and risk tolerance levels

PRINCIPAL

Matt Gilbert, CISA, CRISC, CMMC

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Specific experience, (cont.)

- Enhanced data protection capabilities through risk-driven data classification and control requirements
- Created a proprietary segregation-of-duties testing tool and associated test cases used by to assess user access within the Costpoint ERP
- Ran a controls integration and user access design and workstream over two years for a large, prime contractor as part of their consolidation of two large and extremely complex SAP environments into a single instance

Industry involvement

- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)

Continuing professional education

- Certified Information Systems Auditor (CISA)
- Certified in Risk and Information System Control (CRISC)

DIRECTOR**Tammy Lohr-Schweitzer, CFE, ODCP**

Tammy is a director in Baker Tilly's risk advisory public sector practice.

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Education

Masters in Public Administration
Daniel J Evans School of Public
Policy and Governance, University
of Washington

Bachelors in public health
University of Washington

Tammy focuses on evaluating and enhancing operational performance for a wide spectrum of public sector organizations, including state and local government entities, school districts, and higher education institutions.

Specific experience

- Has recently provided performance audit services to clients including Orange County, the California Institute for Regenerative Medicine, State of Utah, Oregon Department of Justice, County of Maui, San Jose Unified School District, Beverly Hills Unified School District, Seattle Public Schools, Lone Star College, Santa Clara Valley Transportation Authority, Sound Transit, City of Salem, and City of Stockton
- Dedicates her attention to the key components of each engagement including the effectiveness of current organizational structures and resourcing strategies, fostering a positive workplace culture, identifying system requirements and streamlining operational processes
- Prior to joining Baker Tilly, she worked as a performance auditor for the Washington State Auditor's Office

Professional affiliations and certifications

- Certified Fraud Examiner (CFE)
- Organizational Development Certified Professional (ODCP)

MANAGING DIRECTOR**John A. Rogula, RMP**

John Rogula is a managing director with Baker Tilly's risk advisory practice.

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Education

Master of Science in management
information systems
Master of Business Administration
Bachelor of Science in business
administration
Boston University

With more than 20 years of experience, John is a versatile, hands-on, highly experienced enterprise risk management executive with a diverse skill set spanning enterprise risk, program and strategy management. He coordinates and streamlines intricate projects to enhance organizational effectiveness and reduce costs. John has a proven track record in designing and implementing enterprise risk management (ERM) solutions, designing and implementing robust enterprise risk and issue management strategies, refining processes and deploying systems aligned with business goals.

Specific experience

- Has led the review of existing ERM programs and worked with client leadership to educate and define desired levels of ERM capabilities, resulting in ERM programs that deliver value while being "right-sized" for the client
- Developed risk appetite statements that evaluated strategic risk exposure and established leading indicators for proactive monitoring
- Built enterprise risk management capabilities and infrastructure that identified and managed enterprise risks across more than 30 strategic units
- Integrated risk management with established strategic planning processes, which ensured all strategic decisions considered and adjusted for emerging risks
- Worked across sectors including not-for-profit, higher education, healthcare and life sciences, industrial manufacturing, energy and consumer products/food products and retail

Thought leadership

- "Digital Collaboration: Risk Assessment's Next Chapter", author, 2025
- "Enhancing ERM: Moving Beyond the Traditional Risk Assessment", author, 2024
- "Integrating ESG and ERM," virtual event, lead speaker, 2023
- "Linking Risk and Business Performance," virtual event, lead speaker, 2023
- "The Shortfalls of ERM," contributing author, 2020

Continuing professional education

- Risk Management Profession (RMP) Certification, Program Management Institute

DIRECTOR**Jordan Anderson, AIGP**

Jordan Anderson is a director with Baker Tilly's digital solutions practice.

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Education

Bachelor of Business in business
information management
Western Illinois University

Jordan brings more than 20 years of experience in strategy, planning, analytics and digital solution architecture across numerous business functional areas and industries.

With experience as a strategic team leader, analyst, architect and developer of analytics and AI solutions, Jordan helps businesses align their goals with Baker Tilly's strategic and technological resources.

He applies a business-first approach throughout the entire analytics and data strategy life cycle, from defining expectations and creating a data solution blueprint to identifying design patterns, models and best practices to managing and leading consultant teams and driving execution.

Specific experience

- Cross-functional team management: Led project teams in strategic planning and prioritization, ensuring alignment between internal and external groups for cohesive development and delivery
- Strategic advisory: Conducted assessments on data strategy, maturity, and readiness for clients across various industries including insurance, retail, marketing, logistics, energy and manufacturing
- Data and AI governance: Established data governance programs to improve organizational use of data and AI, addressing regulatory, societal and internal risks
- Data warehouse design: Developed data warehouse and operational database solutions to provide insights at both strategic and operational levels
- Statistical modeling: Created statistical models to streamline business processes and augment decisions
- Machine learning and AI: Implemented machine learning and AI projects, including sentiment analysis, language models, natural language processing, computer vision and optical character recognition (OCR)
- Cloud data migration: Developed plans for migrating on-premise systems to cloud environments
- Analytical dashboarding: Managed the process of defining requirements and discovering data for the development of operational and strategic dashboards, using data visualization tools to drive data-driven decisions

DIRECTOR

Jordan Anderson

Page 2

Specific experience, (cont.)

- Technical expertise: Microsoft Azure IaaS/PaaS, Amazon Web Services (AWS) IaaS/PaaS, Microsoft Fabric and Power BI, Microsoft SQL Server, Microsoft Analysis Services, Microsoft Integration Services, Azure SQL Database, Azure SQL Data Warehouse/Synapse, Azure Data Factory, Azure Data Lake, Snowflake, - Databricks, Dimensional data modeling (Kimball & Data Vault methodologies), Streaming, real time analytics, LangChain, LLM applications, Azure OpenAI API, Azure Machine Learning
- Languages: Python, C#, JavaScript, ANSI SQL, T-SQL, BIML, DAX

Continuing professional education

- Artificial Intelligence Governance Professional (AIGP), IAPP, 2025

DIRECTOR**Kimberly Macedo, CIA, PMP**

Kimberly is a director with Baker Tilly's risk advisory practice.

**Baker Tilly Advisory Group, LP**

8270 Greensboro Drive
Suite 400
McLean, VA 22102
United States

T: +1 (703) 923 8693

kimberly.macedo@bakertilly.com

bakertilly.com

Education

Bachelor of Business
Administration in financial
economics, minor in computer
information systems
James Madison University
(Harrisonburg, Virginia)

Kimberly brings nearly 20 years of experience leading internal audit and advisory engagements, with deep expertise in regulatory compliance, organizational governance and internal control frameworks. She supports a broad spectrum of business challenges across private, public and not-for-profit sectors, with a strong focus on higher education institutions and private equity firms.

Specific experience

- Advises colleges and universities on advancement operations, admissions, vendor risk management, procurement practices and process optimization to assess controls and enhance operational efficiency and effectiveness
- Manages co-sourced and outsourced internal audit engagements, collaborating closely with chief audit executives and university leadership to assess institutional risk and deliver strategic, value-driven audit plans
- Facilitates compliance assessments to evaluate adherence to regulatory requirements and institutional policies, identify improvement opportunities, mitigate risk and support the development of compliance functions
- Performs human resources (HR) reviews to assess the design and effectiveness of HR policies and processes to address operational, regulatory, financial and reputational risks
- Leads operational initiatives and project management for integrating institutions by assisting with transitioning operations and wind-down activities, as well as facilitating leadership discussions on planning and project management activities
- Performs fraud investigations in collaboration with internal and external legal counsel, focusing on evidence gathering and discovery related to employee misconduct, fraud or regulatory noncompliance
- Leads internal control assessments to help higher education institutions and private equity firms strengthen and optimize operational effectiveness across key functions
- Regularly presents at industry conferences and to executive leadership teams on risk management, internal controls and leading practices in governance and compliance

Industry involvement

- Association of College and University Auditors (ACUA)
- Institute of Internal Auditors (IIA)
- Project Management Institute (PMI)

DIRECTOR

Kimberly Macedo, CIA, PMP

Page 2

Community involvement

- Arts at Mason Board, board member (supporting George Mason University's College of Visual and Performing Arts)
- Bowen McCauley Dance, past treasurer and board member
- Network For Teaching Entrepreneurship (NFTE), volunteer
- Junior Achievement, volunteer
- American Heart Association, volunteer

Thought leadership

- "Navigating Gift Management: Best Practices for Risk Mitigation and Oversight," presenter for the Association of College and University Auditors National Interactive Conference
- "Compliance Program Evolution and Interplay with Internal Audit," co-presenter for the Association of College and University Auditors National Conference
- "Internal audit: understanding co-sourcing and outsourcing models," co-author
- "Diversity, Equity, and Inclusion: How Internal Audit Can Play a Key Role in Assessing and Improving DEI Initiatives at your Institution," co-presenter for the Association of College and University Auditors National Conference
- "Strategic Academic Program Reviews: Assessing Institutional Programs for Overall Success," presenter for the Association of College and University Auditors National Conference
- Donor gift management: identifying risks and implementing leading practices
- "Using Data Analytics for Fieldwork & Reporting," co-presenter for the Institute of Internal Auditors Virtual Symposium
- "Transforming Third Party Risks into the 'Big Easy,'" presenter for the Association of College and University Auditors National Conference
- "Worth the Risk? The Advancement Services Role in Risk Management," presenter for the Association of Advancement Services Professionals D.C. Regional Symposium
- "Auditing Investment Operations – Do You Know Where Your Money is Going," presenter for the Association of College and University Auditors National Conference
- "Gaining Deeper Insights with IDEA Data Analysis," presenter for the Association of College and University Auditors National Conference
- "Preserving the Integrity of Institutional Data Reporting," presenter for the Association of College and University Auditors National Conference
- "An Introduction to Human Resources Compliance – Understanding the Role of Internal Audit," presenter for the Association of College and University Auditors Midyear Conference

MANAGER**Austin Wakefield, JD**

Austin is a manager in Baker Tilly's risk advisory practice.

**Baker Tilly Advisory Group, LP**

205 N Michigan Ave
28th Floor
Chicago, IL 60601-5927
United States

T: +1 (703) 923 8643

austin.wakefield@bakertilly.com

bakertilly.com

Education

Juris Doctor
University of South Carolina,
School of Law

Bachelor of Science in accounting
University of South Carolina –
Columbia

Austin brings experience in providing risk and compliance solutions. His focus is in working with higher education and research institutions.

Specific experience

- Serves as an engagement manager providing outsourced and co-sourced internal audit services to not-for-profit organizations and focuses on performing audits in the areas of operations, regulatory compliance, and other key business processes
- Conducts enterprise-wide risk assessments to help organizations identify, assess, and prioritize their organization's risks and develop risk-based internal audit plans
- Performs audits of financial processes to assess practices and internal controls and identify potential fraud risks within key operational areas (e.g., human resources, procurement, payroll)
- Conducts compliance program assessments to support the implementation and maintenance of effective compliance and ethics programs
- Assists organizations in assessing key operational areas, such as budgeting and forecasting processes, quality management, and human resources processes to identify internal control gaps and opportunities to enhance efficiencies
- Develops process documentation and process flows to support the performance of key activities and tasks and identify internal control gaps and process improvement enhancements
- Focuses on performing internal audit and process analysis in many different areas of higher education institutions including financial aid, payroll, bursar's office and procurement
- Assisted with a review of seven critical process areas (e.g., human resources, procurement, financial aid) at a large graduate school to assess risk of misuse of \$550 million in departmental funds and identify processes vulnerable to fraud and misappropriation of college resources
- Assisted with several Title IX process reviews related to sexual assault at higher education institutions, including performing compliance testing surrounding federal and state regulations, interpreting newly issued guidance, conducting follow-up interviews with process owners and developing recommendations based on industry leading practices
- Has specifically worked with institutions to help them audit and assess the operating effectiveness of processes and controls for a variety of activities including academic excursions, financial management, emergency plans, Clery Act requirements and Title IX requirements
- Helps institutions to assess and manage risks in key student areas, including student wellness and campus culture

MANAGING PRINCIPAL**Kim Wylam, SPHR**

As managing principal of Baker Tilly Vantagen, Kim has created the overall vision, which is focused on bringing human resource strategies in a customized fashion to our clients.

**Baker Tilly Advisory Group, LP**

1200 Abington Executive Park
Clarks Summit, PA 18411
United States

T: +1 (570) 319 3701

kim.wylam@bakertilly.com

bakertilly.com

Education

Bachelor of Science in
business administration
University of Scranton
(Scranton, Pennsylvania)

Senior Professional in Human
Resources (SPHR) Management
Certification

Kim is the managing principal of the human capital (resources) consulting practice. Over her career, Kim has developed a breadth of experience in all aspects of human capital including recruitment, retention, compensation, benefits, workforce planning, HR operations and compliance. Specializing in HR strategy and development, Kim works with clients representing all industries, including internationally.

Kim has also developed an extensive portfolio of thought leadership, with published articles appearing in the PA Business Journal, HR Executive Magazine, Weight Watchers Magazine, HR Technology and several other periodicals on a wide range of human capital topics and trends.

Kim is also a frequent contributor to the HFMA group, providing content on healthcare related HR issues.

Prior to founding Vantagen and joining Baker Tilly, Kim served as vice president for NatWest Bank (now Bank of America) in the HR services division. Within this role, she coordinated HRIS, payroll, compensation and employee benefits for more than 25,000 employees in the U.S. and abroad.

Specific experience

- Assists clients in the development, implementation and execution of numerous HR strategic initiatives
- Certified Employee Benefits Specialist
- Has managed employee benefit plans representing a \$200 million budget
- Has worked with clients to identify specific compensation and benefit needs in order to develop effective retention and recruitment strategies; experienced in 280G and 409A compensation compliance
- Provides perspective from over 20 years of consulting experience in a variety of industries, including not-for-profit and public sector clients
- International HR professional specializing in new market setup, compliance and compensation
- Has developed effective executive compensation strategies and succession planning projects
- Not-for-profit expertise (higher education, healthcare, community)
- Merger and acquisition strategy as it relates to HR
- Multistate compliance knowledge on all HR matters

MANAGING PRINCIPAL

Kim Wylam, SPHR

Page 2

Industry involvement

- National Society for Human Resource Management
- World at Work
- Employee Benefits Institute of America
- International Foundation of Employee Benefit Plans
- International RES Forum Member
- Ellevest Executive Member (formerly 85 Broads)
- Pennsylvania Bar Institute – Employment Law Segment
- Named Top 25 Women in Business by Northeastern PA Business Journal
- Frequent Speaker PA Chamber of Commerce
- HR Executive Magazine content contributor
- Healthcare Financial Management Association (HFMA) speaker and content contributor

Community involvement

- Women's Resource Center, Scranton, Pennsylvania, board of directors' treasurer, HR Committee Chair
- Family Business Alliance at Wilkes University, board member
- Broadway Theatre League of NEPA, board of directors' treasurer (past)
- Scranton Preparatory School Parents Club, treasurer (past)

Thought leadership

- [The Road Ahead: HR Trends You Can't Afford To Miss In 2025](#), HR.com, author, 2024

Awards and recognition

- The Consulting Report's Top 25 Human Capital Consultants and Leaders of 2024

PRINCIPAL

Anthony Ollman, CPA, CCA

Tony Ollman is a principal with Baker Tilly's construction risk management practice.



Baker Tilly Advisory Group, LP

4807 Innovate Lane
Madison, WI 53718
United States

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tony.ollman@bakertilly.com

bakertilly.com

Education

Bachelor of Business
Administration in accounting
University of Wisconsin—
Milwaukee

Tony has more than 20 years of experience in the construction industry providing risk management, project controls and operations consulting services to owners, operators and contractors. His project experience spans from large complex construction audits to single thread financial controls and process improvement consulting. Additionally, Tony provides litigation support services to owners and contractors. He is a regular contributor to *Construction Accounting and Taxation*, as well as a requested speaker to numerous construction, trade, audit and industry associations.

Specific experience

- Plan and execute construction audits
- Plan and execute construction financial controls evaluation, assessment and optimization engagements
- Plan, design and implement construction project performance benchmarking engagements
- Plan and execute information system selections and implementations for financial, construction management and project management systems
- Analyze, design and implement workflow improvement initiatives
- Ohio University System: construction audit - student housing, athletic field, food services, STEM projects
- Marquette University: construction audit - dental school, historic rehab, student residence
- Georgetown University: construction contracting process audit and pay application processing audit
- Texas Tech University System: construction and procurement program audit

PRINCIPAL

Anthony Ollmann, CPA, CCA

Page 2

Industry involvement

- American Society for Healthcare Engineering (ASHE)
- Association of Healthcare Internal Auditors (AHIA)
- Authors various articles related to the construction industry
- Construction Financial Management Association (CFMA)
- Illinois Road and Transportation Builders Education Committee chairperson
- National Association of Construction Auditors (NACA)
- Speaks on construction management, financial controls, financial systems and project management topics to a variety of industry and professional organizations
- The Institute of Internal Auditors (IIA)

Continuing professional education

- Effective Auditing of Construction Activity – Institute of Internal Auditors
- Construction Fraud Detection, Prevention and Response – Institute of Internal Auditors
- Earned Value Analysis Metric Development – Lean Construction Institute
- Project Management and Resource Coordination – Project Management Institute
- Construction Management Standards of Practice – Construction Management Association of America
- Annual Accounting and Auditing Update – Construction Management Association of America

MANAGING DIRECTOR**Susan Maloney, CPA**

Sue Maloney is managing director of Baker Tilly's higher education and not-for-profit practice.

**Baker Tilly Advisory Group, LP**

20 Stanwix St
Suite 800
Pittsburgh, PA 15222
United States

T: +1 (412) 697 6448

susan.maloney@bakertilly.com

bakertilly.com

Education

Bachelor of Science in
accounting and management
information systems
Indiana University of Pennsylvania

Certified Executive Coach,
Center for Executive Coaching

Sue brings more than 35 years of experience in public accounting and not-for-profit and for-profit financial management. Her professional experience includes audit and advisory services for not-for-profit organizations, including higher education institutions, behavioral health organizations and single audits.

Sue is active in Baker Tilly's diversity, inclusion and belonging initiative, working to foster a culture where all team members have an opportunity to turn their potential into performance. She is also a certified executive coach and provides mentoring and coaching services to a wide range of clients.

Specific experience

- Previous experience in Big Four, local and regional CPA firms
- Diverse financial leadership experience including Fortune 500, not-for-profit and small business financial management
- Baker Tilly not-for-profit technical committee member
- Peer review and internal inspection team
- Licensed CPA in Pennsylvania
- Certified Executive Coach

Industry involvement

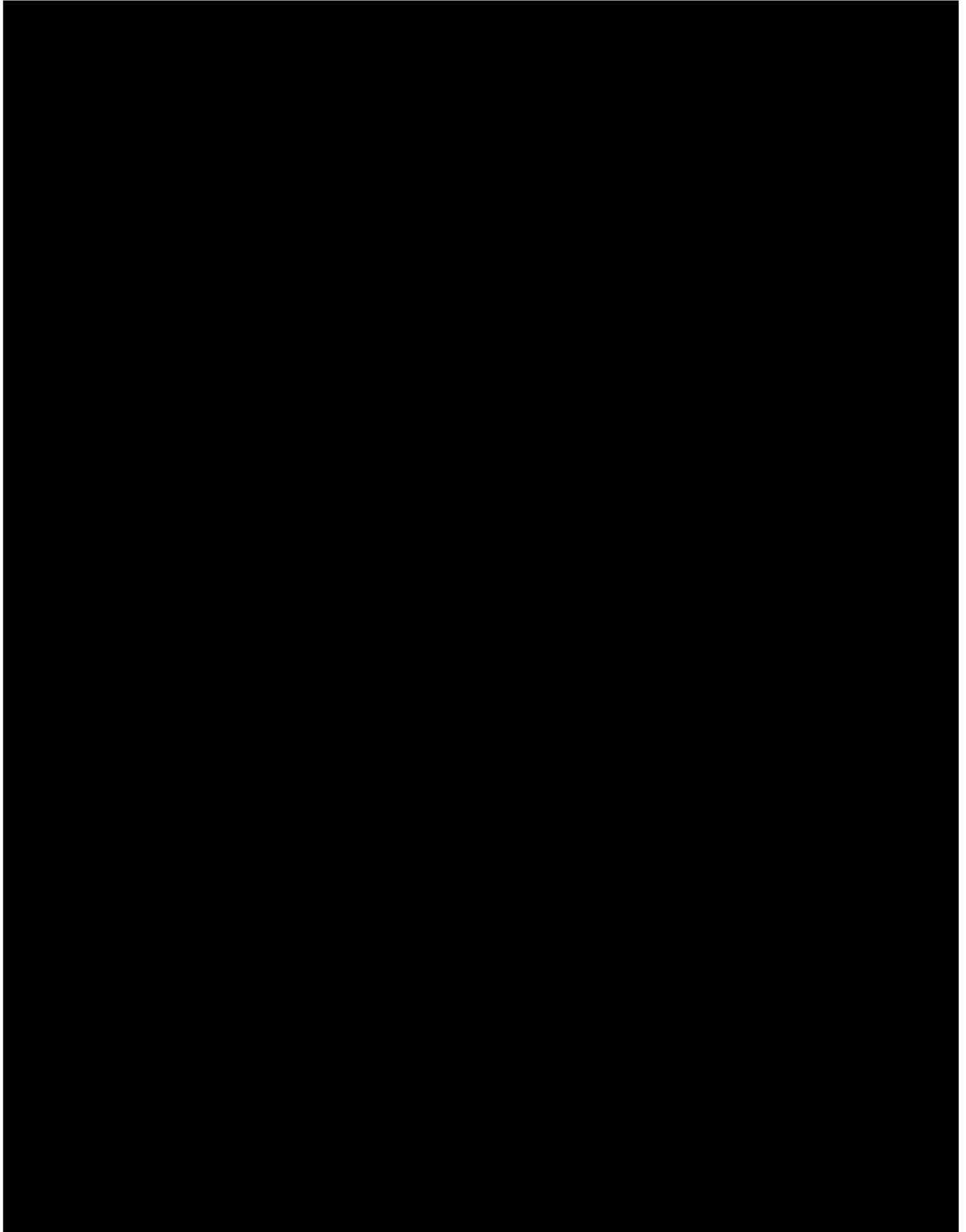
- American Institute of Certified Public Accountants
- Pennsylvania Institution of Certified Public Accountants
- Presenter at Pennsylvania Institute of Certified Public Accountants not-for-profit conference
- Eastern Association of College and University Business Officers
- Association of Independent Colleges and Universities of Pennsylvania

Community involvement

- Allegheny Center Alliance Church, finance committee
- Christian Immigration Advocacy Center, board treasurer
- ACTION-Housing, Inc., board member
- Imani Christian Academy, board treasurer

Appendix B: Sample engagement letter

APPENDIX B: SAMPLE ENGAGEMENT LETTER



Exceptions to George Mason's Standard Contract – Baker Tilly

We hereby take exception to the following provisions of Attachment B, Standard Contract: X.E AUDIT; X.H BACKGROUND CHECKS; X.R DEFAULT; X.Y INDEMNIFICATION; X.CC INTELLECTUAL PROPERTY; X.QQ UNIVERSITY DATA SECURITY; X.RR UNIVERSITY DATA UPON TERMINATION OR EXPIRATION. We further take exception to the following sections of the Data Security Addendum: 3.a, 5.a, 6.b, 6.c. If selected, we will require the ability to propose additional terms and negotiate mutually acceptable revisions to these sections prior to executing a final contract.



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

Baker Tilly Advisory Group, LP
Offeror/Firm

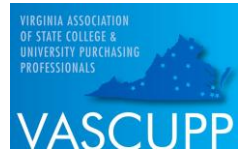
Mike Cullen
Printed Name of Signer


Signature

January 30, 2026
Date



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 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: Baker Tilly Advisory Group, LP

Date: January 30, 2026

DBA:

Address: 8270 Greensboro Dr, Suite 400

McLean, VA 22102

FEI/FIN No. 99-1405547

Fax No. +1 (414) 777 5555

Email: mike.cullen@bakertilly.com

By: 
Signature

Name: Mike Cullen

Title: Principal

Telephone No. +1 (703) 923 8339

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.

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: Baker Tilly Advisory Group, LP

Preparer Name: Mike Cullen **Date:** January 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 contract for the initial contract period in relation to the offeror's total price for the initial contract period. Certified small businesses include but 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: _____

Baker Tilly Advisory Group, LP
205 North Michigan Avenue
Chicago, IL 60601 • 312 729 8000



George Mason University
4400 University Drive
Fairfax, VA 22030

Invoice Date:

Invoice Number:

Client Number:

INVOICE	AMOUNT
Fees Professional services rendered through December 31, 2025, in connection with the ABC Audit for activities including XYZ. (PO#)	
Fees Total:	\$
Expenses Total:	\$0.00
Invoice Total:	\$

Balance is payable upon receipt or previously agreed upon terms.

Please visit www.bakertilly.com/payment to pay by Credit Card, Debit Card, Crypto, or EFT using your Checking Account.
There is 3% surcharge on all Credit Card payments, and a 1.5% exchange fee on all Crypto payments.
There is no fee for Debit Card or EFT payments.

Please ACH or wire payment to: US Bank, Milwaukee, WI Routing No: Account No: Reference #:	Or send payment to: Baker Tilly Advisory Group, LP Box 78975 Milwaukee, WI 53278-8975	Reference: Client Number: Invoice Number: Amount Enclosed: \$_____
---	---	--

Date:
Invoice #



<u>Staff Name</u>		<u>Hours</u>	<u>Rate</u>
			<u>Fees (USD)</u>
Directors / Managers			
Total Director Hours and Fees			
Staff / Admin			
Total Staff Hours and Fees			
Total Hours and Fees			
Total Expenses			0.00



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!

			Numeric	Numeric		
Status	#	Experience Level	IT- Specialty rate per hour	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	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00
Success: All values provided	#0-2	3-5 years	\$ 215.00	\$ 215.00	\$ 215.00	\$ 215.00
Success: All values provided	#0-3	> 5 years	\$ 295.00	\$ 295.00	\$ 295.00	\$ 295.00
Success: All values provided	#0-4	Manager	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00
Success: All values provided	#0-5	In Depth Subject Matter Expert	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00
Basket Total						\$ 1,445.00
Grand Total						\$ 1,445.00

Corresponding Titles to Pricing Table Experience Levels

EXPERIENCE LEVEL	Baker Tilly Job Title
1-3 YEARS	Staff Consultant
3-5 YEARS	Senior Consultant
>5 YEARS	Manager
Manager	Senior Manager
In-Depth Subject Matter Expert	Director/Principal