GEORGE MASON UNIVERSITY

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

STANDARD CONTRACT
GMU-SS0808-25-06

This Contract entered on this 1st day of August, 2026, (Effective Date) by Sikich CPA LLC hereinafter called "Contractor" (located at 333 John Carlyle Street, Suite 500, Alexandria, VA 22314) 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 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. This pricing will remain firm and unchanged for the life of the Contract.

LCAT Title	Non-IT	IT
In-Depth Subject Matter Expert (SME)	$250.00	$250.00
Manager	$173.00	$173.00
>5 years	$135.00	$135.00
3–5 years	$112.00	$112.00
1–3 years	$86.00	$86.00

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 polices, 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 Contractor's bank account. Contractor shall submit invoices directly to acctpay@gmu.edu and copy the Contract Administrator. Invoices must reference a George Mason Purchase Order number to be considered valid. Invoices will only be accepted if submitted after services rendered or goods received.

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

A. This signed form;
B. Data Security Addendum (attached);
C. Negotiation Response(s) dated 04/29/2026 (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: Prior to any of Contractors employees, agents, or subcontractors (collectively "Personnel") performing services on any George Mason campus, Contractor shall, at its sole expense, obtain comprehensive background checks on all Personnel. Such background checks shall include, at minimum: a review of the Personnel's records to include social security number search, local and federal criminal records (any misdemeanor convictions and/or felony convictions), the Sex Offender Registry, and the SanctionsBase+ Search or equivalent. In addition, for sensitive financial work or when operating a motor vehicle in the performance of duties for George Mason, the background investigation shall include a credit report or motor vehicle check, respectively. Contractor warrants that all such Personnel have successfully passed these background checks and are qualified to perform the contracted services. Contractor shall maintain records of all background checks and make them available to George Mason upon request. George Mason reserves the right to deny access to its premises to any Personnel based on the results of these background checks or for any other reason at George Mason's sole discretion. Contractor shall immediately remove any Personnel from George Mason's premises upon George Mason's request. Signature on this Contract confirms your compliance with this requirement.

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

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

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

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

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

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

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

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

1. The Contractor must submit written claim to: Chief Procurement Officer
   George Mason University
   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: 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. <u>SEVERABILITY</u>: 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. <u>SOVEREIGN IMMUNITY</u>: Nothing in this Contract shall be deemed a waiver of the sovereign immunity of the Commonwealth of Virginia and of George Mason.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sikich CPA LLC	**George Mason University**
Signed by: Megan Mesko, CPA, CFE 0D89EC0ABB024E8...	DocuSigned by: Clifford Shore E1DA89EA373640A...
Signature	Signature
Name: Megan Mesko, CPA, CFE	Name: Clifford Shore
Title: Director	Title: Chief Procurement Officer
Date: 8/5/2026	Date: 8/5/2026

DATA SECURITY ADDENDUM
for inclusion in GMU-SS0808-25-06 with George Mason University (the "University")

This Addendum supplements the above-referenced Contract between the University and Sikich CPA LLC ("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.

[Signatures to follow on next page]

Sikich CPA LLC	**George Mason University**
Signed by: Megan Mesko, CPA, CFE 0D89EC0ABB024E8...	DocuSigned by: Clifford Shore E1DA89EA373640A...
Signature	Signature
Name: Megan Mesko, CPA, CFE	Name: Clifford Shore
Title: Director	Title: Chief Procurement Officer
Date: 8/5/2026	Date: 8/5/2026

GEORGE MASON UNIVERSITY

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

April 29, 2026

Andrew Holzer
Principal - andrew.holzer@sikich.com
Sikich CPA LLC
333 John Carlyle Street, Suite 500
Alexandria, VA 22314

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

Dear Mr. Holzer;

We have reached the point in the evaluation process where we are ready to start negotiations/clarifications as provided for in Section XIII, B of the subject RFP. Therefore, we would appreciate your response to the following no later than April 29, 2026, 5:00pm:

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.

   Sikich CPA LLC Response: Sikich confirms that the hourly rates represent the full cost structure for all work within the scope of this contract.

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

   Sikich CPA LLC Response: Sikich confirms that travel from outside a 50-mile radius of the Fairfax Campus will only be invoiced on a reimbursement basis in accordance with George Mason's policies. Sikich CPA LLC has historically agreed to those types of reimbursements with George Mason prior to incurring the cost.

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

   Sikich CPA LLC Response: Sikich is willing to offer an additional 5 percent discount on the Manager, >5 years, 3–5 years, and 1–3 years labor categories. Below, we outline the updated rates table that Sikich is offering. The rate changes from the initial offering are shaded red:

LCAT Title	Non-IT	IT
In-Depth Subject Matter Expert (SME)	$250.00	$250.00
Manager	$173.00	$173.00
>5 years	$135.00	$135.00
3–5 years	$112.00	$112.00
1–3 years	$86.00	$86.00

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.

Sikich CPA LLC Response: Sikich is not offering any volume discounts.

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

   Sikich CPA LLC Response: Sikich is not offering any volume discounts.

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

   Sikich CPA LLC Response: Sikich does not offer any additional free trainings, no charge consultations, or other services; however, Sikich has historically not charged George Mason University for scoping or objective development discussions. Specifically, as Sikich has historical knowledge of the operations of George Mason University and as the Internal Audit Department has requested input on potential engagement scope or objectives, Sikich has previously offered such insight free of charge.

7. Confirm you will not add additional terms and conditions to any scope/statement of work (SOW), quote, or proposal issued to George Mason. George 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. George Mason's issuance of a Purchase Order is considered confirmation of the engagement.

   Sikich CPA LLC Response: Sikich confirms that we will not add additional terms and conditions to any issued scope/statement of work, quote, or proposal response that we provide to George Mason University.

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

   Sikich CPA LLC Response: Sikich is willing to hold prices firm for the life the contract.

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

   Sikich CPA LLC Response: Sikich agrees to offer the same rates to other Virginia Association of State College and University Purchasing Professional (VASCUPP) institutions.

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

    Sikich CPA LLC Response: Sikich acknowledges, agrees, and understands that, if Sikich is awarded a contract, George Mason University cannot guarantee a minimum amount of business.

11. 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.

Sikich CPA LLC Response: Sikich confirms our understanding with respect to payment and invoicing.

12. 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.

    Sikich CPA LLC Response: Sikich acknowledges and agrees that we will safeguard all George Mason University information (including confidential, restricted, and regulated data), regardless of whether it is shared orally, in writing, or electronically. Additionally, Sikich acknowledges and agrees to comply with all confidentiality, privacy, and information security requirements stated herein and in the resulting contract.

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

GEORGE MASON UNIVERSITY

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

VIRGINIA ASSOCIATION OF STATE COLLEGE & UNIVERSITY PURCHASING PROFESSIONALS
VASCUPP

REQUEST FOR PROPOSALS
GMU-SS0808-25

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

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

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

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

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

Name and Address of Firm:

Legal Name: ____________________________________ Date: ____________________________________

DBA: ____________________________________

Address: ____________________________________

____________________________________ By: ____________________________________
Signature

FEI/FIN No. ____________________________________ Name: ____________________________________

Fax No. ____________________________________ Title: ____________________________________

Email: ____________________________________ Telephone No. ____________________________________

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

SWaM Certification Number: ____________________________________

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

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

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

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

OFFEROR PROPOSAL SUBMISSION CHECKLIST

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

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

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GMU-SS0808-25

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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.
   - Are you and/or your subcontractor currently involved in litigation with any party?
   - Please list any investigation or action from any state, local, federal or other regulatory body (OSHA, IRS, DOL, etc.) related to your firm or any subcontractor in the last three years.
   - Please list all lawsuits that involved your firm or any subcontractor in the last three years.
   - In the past ten (10) years has your firm's name changed? If so, please provide a reason for the change.

2. General firm background and information:

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

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

3. Relationships with large public universities

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

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

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

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

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

3. Process for scheduling firm resources to deliver services.

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

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

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

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

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

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

5. Information Protection:

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

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

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

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

b. Provide information related to volume / discount breakpoints.

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

XIII. INITIAL EVALUATION CRITERIA AND SUBSEQUENT AWARD:

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

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

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

XIV. CONTRACT ADMINISTRATION:

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

XV. PAYMENT TERMS / METHOD OF PAYMENT:

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

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

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

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

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

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

Please state your payment preference in your proposal response.

XVI. SOLICITATION TERMS AND CONDITIONS:

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

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

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

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

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

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

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

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

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

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

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

XVII. RFP SCHEDULE (SUBJECT TO CHANGE):

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

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

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

ATTACHMENT A - SMALL BUSINESS SUBCONTRACTING PLAN

TO BE COMPLETED BY OFFEROR

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

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

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

Offeror Name:____

Preparer Name: ____________________________________**Date:**____________________

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

Instructions

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

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

Section A

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

Certification Number:_____________________ Certification Date:_______________________

Section B

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

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

Subcontract #1

Company Name: ______________________________SBSD Cert #:__________________________
Contact Name: _______________________________SBSD Certification:_____________________
Contact Phone: _______________________________Contact Email:_________________________
Value % or $ (Initial Term): ______________________Contact Address:_______________________
Description of Work:____

Subcontract #2

Company Name: ______________________________SBSD Cert #:__________________________
Contact Name: _______________________________SBSD Certification:_____________________
Contact Phone: _______________________________Contact Email:_________________________
Value % or $ (Initial Term): ______________________Contact Address:_______________________
Description of Work:____

Subcontract #3

Company Name: ______________________________SBSD Cert #:__________________________
Contact Name: _______________________________SBSD Certification:_____________________
Contact Phone: _______________________________Contact Email:_________________________

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

Subcontract #4
Company Name: ____________________ SBSD Cert #: ____________________
Contact Name: ____________________ SBSD Certification: ____________________
Contact Phone: ____________________ Contact Email: ____________________
Value % or $ (Initial Term): ____________________ Contact Address: ____________________
Description of Work: ____

Subcontract #5
Company Name: ____________________ SBSD Cert #: ____________________
Contact Name: ____________________ SBSD Certification: ____________________
Contact Phone: ____________________ Contact Email: ____________________
Value % or $ (Initial Term): ____________________ Contact Address: ____________________
Description of Work: ____

GEORGE MASON UNIVERSITY

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

ATTACHMENT B – STANDARD CONTRACT

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

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

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

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

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

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

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

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

Negotiated price schedule will be inserted here.

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

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

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

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

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

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

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

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

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

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

X. STANDARD TERMS AND CONDITIONS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

P. CONTINUITY OF SERVICES:

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

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

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

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

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

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

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

U. EXPORT CONTROL:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. **Definitions**
   Terms used herein shall have the same definition as stated in the Contract. Additionally, the following definitions shall apply to this Addendum.
   a. **"Personally Identifiable Information ("PII")"** means any information that can be connected to a specific person and may include but is not limited to personal identifiers such as name, address, phone, date of birth, Social Security number, student or personal identification numbers, driver's license numbers, state or federal identification numbers, non-directory information and any other information protected by state or federal privacy laws.
   b. **"University Data"** includes all University owned Personally Identifiable Information and other information that is not intentionally made generally available by the University on public websites, including but not limited to business, administrative and financial data, intellectual property, and patient, student and personnel data.
   c. **"Protected Data" means** data identified by University to Selected Firm/Vendor as Protected Data and may include, but is not limited to: (1) PII; (2) credit card data; (3) financial or business data which has the potential to affect the accuracy of the University's financial statements; (4) medical or health data; (5) sensitive or confidential business information; (6) trade secrets; (7) data which could create a security (including IT security) risk to the University; and (8) confidential student or employee information. 'Protected Data' includes both Highly Sensitive and Restricted categories of data as defined in the University Policy 1114 Data Stewardship.
   d. **"Securely Destroy"** means taking actions that render data written on media unrecoverable by both ordinary and extraordinary means. These actions must meet or exceed those sections of the National Institute of Standards and Technology (NIST) SP 800-88 guidelines relevant to data categorized as high security.
   e. **"Security Breach"** means a security-relevant event in which the security of a system or procedure used to create, obtain, transmit, maintain, use, process, store or dispose of data is breached, and in which University Data is exposed to unauthorized disclosure, access, alteration, or use.
   f. **"Services"** means any goods or services acquired by the University from the Selected Firm/Vendor.

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

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

3. **Employee Background Checks and Qualifications**

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

4. Insurance

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

5. Security Breach

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

6. Audits

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

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

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

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

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

ATTACHMENT C – SAMPLE INVOICE FORMAT

Company Name

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

SAMPLE INVOICE

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

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

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

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

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

Total due: ______________________________

Other Comments/Contact Information

GEORGE MASON UNIVERSITY

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

RFP ADDENDUM NO. 1:

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

The following changes are hereby incorporated into the aforementioned RFP:

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

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

____
Offeror/Firm

____
Printed Name of Signer

____
Signature

____
Date

SIKICH®

PROPOSAL TO PROVIDE INTERNAL AUDIT CO-SOURCING SERVICES

SUBMITTED TO GEORGE MASON UNIVERSITY OFFICE OF AUDIT AND COMPLIANCE

RESPONSE

Request for Proposal Number: GMU-SS0808-25
GSA MAS (Professional Services): GS-00F-144CA
January 30, 2026

Sikich CPA LLC
333 John Carlyle Street, Suite 500
Alexandria, Virginia 22314
www.sikich.com

Point of Contact:
Andrew Holzer, Principal/Director
Email: andrew.holzer@sikich.com
Ph: 703.836.6701

Tax ID: 54-1172176
DUNS Number: 101919660
SAM UEI: QKVWLDNE82D4
Cage Code: 0HZX2

ACCOUNTING TECHNOLOGY ADVISORY

Disclosure Restriction

This proposal includes data that shall not be used or disclosed outside George Mason University (George Mason) and shall not be duplicated, used, or disclosed in whole or in part for any purpose other than to evaluate the proposal. If, however, a contract is awarded to the Offeror as a result of or in connection with the submission of this data, George Mason shall have the right to duplicate, use, or disclose the data to the extent consistent with George Mason's needs in the procurement process. This restriction does not limit George Mason's right to use, without restriction, information contained in the data if it is obtained from another source. The data subject to this restriction are contained in the pages designated with the following footer: "Use or disclosure of data contained on this sheet is subject to the restriction on the disclosure page of this proposal."

Sikich practices in an alternative practice structure in accordance with the American Institute of Certified Public Accountants (AICPA) Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to their clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.

"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company," "we," "us," and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC.

333 John Carlyle Street, Suite 500
Alexandria, VA 22314
703.836.6701

SIKICH.COM

January 30, 2026

Sara Siddall, Strategic Sourcing Manager
George Mason University
Purchasing Department
4400 University Drive, Mailstop 3C1
Fairfax, VA 22030

Subject: Proposal to Provide Internal Audit Co-Sourcing Services for George Mason University

Dear Sarah Siddall:

Sikich[1] is pleased to submit our proposal in response to George Mason University's (George Mason's) request for internal audit (IA) co-sourcing services. Sikich is well qualified to provide the services requested and looks forward to the opportunity to continue assisting George Mason's Office of Audit and Compliance (OAC) team in meeting its internal audit and other compliance and process improvement related responsibilities.

Sikich is a recognized leader in the professional services industry, with more than 2,000 employees leveraging technology to provide best-in-class auditing, accounting, tax, and consulting professional services. Sikich has more than 40 years of experience providing audit and advisory services to state and local government agencies, federal agencies and commissions, institute of higher education, hospitals, and not-for profit organizations.

Sikich has provided a variety of internal audit co-sourcing services to George Mason's Internal Audit team and consistently delivers high quality products on time and under budget. Specifically, our team's expertise in evaluating compliance with federal, state, and other regulations applicable to George Mason, combined with our ability to navigate large complex data sets in a secure environment, resulted in the internal audit team determining Sikich could provide the best value for five task orders since 2020.

Sikich's engagement with George Mason's OAC team went beyond execution and delivery of the work products. Our team prioritized availability and communication with George Mason's OAC team, often coming to the OAC offices to collaborate and brainstorm on audit related risks or building out the scope of an engagement. Additionally, during audit engagements, Sikich routinely made themselves available for in-person meetings with the auditees to ensure transparent communication throughout the engagement. This allowed for Sikich to collaborate on a variety of unique scenarios and situations to effectively move the audits forward. Often, those meetings revealed opportunities to use data analytics for improved risk identification. As we continue to build our analytical and artificial intelligence (AI) expertise, we are more than prepared to leverage those skills on behalf of George Mason's OAC team.

We look forward to the opportunity to assist George Mason and are available to clarify any aspect of our proposal. Please feel free to contact me via telephone at 703.836.6701 or via email at andrew.holzer@sikich.com if I can provide any additional information.

[1] For information regarding recent firm updates, please see the disclosure page of this proposal.

Very truly yours,

Sikich CPA LLC

Andrew S. Holzer

Andrew Holzer, CPA, CFE, CISA
Principal

TABLE OF CONTENTS

EXECUTIVE SUMMARY

Sikich's extensive experience providing co-sourcing services and performing internal audits, performance audits, and financial statement audits of similar institutions of higher education (IHEs) and federal agencies, combined with our long-standing relationship with George Mason University's (George Mason's) Office of Audit and Compliance (OAC) team, makes us well qualified to provide the services requested. We have highlighted how our team is effectively able to offer independent, objective, risk-based assurance and advisory services designed to add value to and improve university operations for George Mason OAC below.

Sikich offers a team with extensive experience working with George Mason and IHEs.

Sikich understands that a change in auditors can present challenges for any organization, potentially disrupting established processes and introducing uncertainty. As members of the Sikich team have provided the services requested to George Mason and other similar IHEs, we are confident in our ability to continue to collaboratively deliver co-sourcing services consistent with the expectations of George Mason OAC. Additionally, as we understand George Mason OAC has interest in scaling up its use of co-source auditors, we are prepared to provide more personnel and expertise to meet the needs of George Mason's OAC. With respect to scaling up to accomplish more audits, Sikich has supported higher education, federal and state agencies with hundreds of audits covering a variety of topics, objectives, and scopes. In addition to the audits conducted by Sikich's team, which has supported George Mason OAC for the last five years, Sikich also has internal audit experts and professionals who are prepared to support the proposed team, as needed. We have added these professionals when needed, to support other clients, as the situation arises.

To leverage our firm's institutional knowledge, our team includes **Andrew Holzer, CPA, CFE**, **CISA** as a subject matter expert (SME). Andrew brings more than 13 years of audit experience having overseen financial audits, performance audits, IT audits, evaluations, and consulting engagements. Additionally, Andrew has been supporting George Mason OAC for the last four years and has overseen each project awarded to Sikich. Andrew has worked to ensure that consistent standards and deliverables are provided to George Mason OAC as well as clear transparency with each auditee. Andrew has routinely met virtually and in-person with George Mason leadership to discuss issues, results, engagement progress, and final findings. Lastly, on each engagement, Andrew has prioritized the efficiency of engagements through the demonstrated use of data analytics. Andrew and his team has used Caseware IDEA for data analysis and Microsoft PowerBI for the development of PowerBI dashboards. Andrew routinely develops analytical and artificial intelligence (AI) solutions that he can continue to use to George Mason OAC's benefit.

In addition to **Andrew Holzer, CPA, CFE, CISA** serving as engagement principal, **Megan Mesko, CPA, CFE** will support George Mason OAC as a Director. Megan has more than 14 years of experience working in the audit space including previously supporting George Mason OAC. Megan has led federal audit engagements in accordance with GAGAS and American Institute of Certified Public Accountants (AICPA). Megan also brings significant IHE experience, having directed hundreds of audits and compliance reviews of IHEs. In the past five years, Megan has overseen more than 100 audits and compliance reviews that involved evaluating whether IHEs, hospitals, research centers, and/or not-for-profit entities were complying with relevant criteria. **Kristen Komara, CPA**, will be our lead manager. Kristen has supported the majority of the Sikich engagements with George Mason OAC. As such, Kristen is familiar with the process of engaging with George Mason leadership, communication expectations, and reporting standards. Andrew, Megan, and Kristen are all local to the area and are assigned to Sikich's Alexandria office. As such, each is available to meet in person with George Mason OAC and leadership. Beyond, Andrew, Megan, and Kristen, Sikich's Government Services team is primarily located in Alexandria, VA, and as such, we have additional managers, seniors, and staff auditors available to support multiple engagements. Specifically, Sikich has the following personnel available who have experience working on IHE co-source internal audit contracts: Berri Davis, CPA, CIA, CGFM, CGAP, CGMA, CCSA, Director; Soghra Raza, Senior Manager; Ashley Dyjak, CFE, Manager; Casey Alencewicz, CFE, Supervisory Senior; Tagg Holmes, Senior.

Sikich offers George Mason OAC a dynamic and flexible audit team.

Sikich has supported George Mason's OAC team with a variety of unique engagements which is only possible when you have a dynamic highly skilled, and flexible audit team that is able to effectively design and execute engagements based on unique criteria and reporting requirements. In the past five years, Sikich has supported George Mason in the execution of five engagements, three of which were initiated as a result of unique time-sensitive risks identified by the OAC team. For each engagement, Sikich demonstrated its ability to not only design, but and timely execute, a variety of different engagements and was able to offer a unique perspective on the risks identified. Sikich's prior engagements with George Mason and our collaboration with George Mason leadership have allowed us to gain an understanding of the issues that are specific to the University and craft recommendations designed to address root causes that are realistic and achievable within the context of the current University.

Sikich offers a consistent, dedicated team of professionals.

Sikich invests heavily in developing and retaining high-performing audit professionals, resulting in strong staff continuity and stable engagement teams across successive audit cycles. Sikich maintains industry-leading retention rates and an in-depth bench of personnel who bring consistent technical excellence, familiarity with IHE environments, and a sustained commitment to delivering high-quality audit services, year after year. George Mason will be able to rely on Sikich to provide the right resources at the right levels, with the proven ability to support the engagement throughout the contract without disruption. As a global firm, Sikich has the ability to obtain experts in accounting in almost every industry, should the need arise, as well as individuals with experience auditing almost any situation. We have professionals who have audited or provided consulting services to almost every federal agency and supported or audited highly complex areas, such as grants and complex accounting estimates, reporting entity determinations, and globally dispersed property, plant, and equipment.

Sikich's audit approach ensures that our clients benefit from both innovative audit insights and an immediate effort to kick-off the work to ensure timely delivery. Our experienced personnel, long-standing relationships, in-depth institutional knowledge, and dedicated audited methodology enable us to deliver high-quality, timely, and value-driven audit services that support George Mason's mission and uphold the highest standards of accountability.

Sikich offers a first-class commitment to quality,—above and beyond the standard practices observed at most independent public accounting firms—and a focus on supporting George Mason OAC oversight.

Sikich has a unified system of quality control (QC), designed to support the delivery of our audits with consistency and standardization, which will facilitate George Mason OAC's oversight and provide a common experience for George Mason stakeholders. ***Our approach is rooted in in-depth principal involvement.*** Unlike other firms, our engagement principal will be involved throughout each engagement, ensuring the engagement is planned and executed, consistent with George Mason's expectations and preferences. Sikich's QC system is supported by audit tools and workpaper structures that are purpose-built around engagement objectives, ensuring seamless compliance and eliminating the need for the complex crosswalks that are required when firms force federal engagements into rigid commercial templates.

Trust from Standards Setters

As the auditor of record for GAO, the PCAOB, and the U.S. Securities and Exchange Commission (SEC)—entities that demand the absolute highest standards of audit execution—Sikich brings unmatched credibility, discipline, and commitment to excellence to every engagement we support.

Our rigorous QC framework is illustrated through the independent QC review and dedicated reference review that we will conduct for every engagement deliverable. This process reflects a level of precision rarely found outside the Government Accountability Office (GAO), the OIG community, and Sikich's own practice. We further differentiate ourselves by delivering workpapers that are fully reviewed, signed off, and principal-approved at the time of report issuance, providing George Mason OAC with exceptional transparency and confidence in the audit record.

PROPOSAL RESPONSE

Sikich[2] is pleased to submit our proposal in response to George Mason University's (George Mason) request for internal audit co-sourcing services. Sikich is well qualified to provide the services requested and looks forward to the opportunity to continue assisting George Mason's internal audit team in meeting its internal audit and other compliance and process improvement related responsibilities.

1. PROCEDURAL INFORMATION *[RFP SECTION XII, B.1.]*

Sikich has provided the required and requested procedural information.

1.A SIGNED COVER PAGE AND ADDENDA *[RFP SECTION XII, B.1.A.]*

Per solicitation instructions, we have uploaded the signed cover page and addendum 1 to Bonfire.

1.B SMALL BUSINESS SUBCONTRACTING PLAN *[RFP SECTION XII, B.1.B.]*

Sikich does not intend to use a small business subcontractor, and as such, we are not providing a small business subcontracting plan. The appropriately signed document was uploaded to Bonfire.

1.C EXCEPTIONS (IF ANY) TO GEORGE MASON'S TWO-PARTY CONTRACT, ATTACHMENT B.

Sikich does not have any exceptions.

1.D ANY SOW OR SUPPLEMENTAL DOCUMENTS GEORGE MASON MAY BE REQUIRED TO SIGN

Below is our standard statement of work/engagement letter that we will submit on company letterhead to George Mason for signature.

Month Date, Year

[Vice President, Chief Audit and Compliance Officer]
Title, George Mason University
Office of University Audit, 4400 University Drive

Subject: Internal Audit Co Sourcing Services Contract (GMU-XXXX-XX-XX), [Audit Topic]

Dear [POC]:

Sikich CPA LLC is pleased to submit a proposal to assist George Mason University's (Mason's) Internal Audit team with its review of [Audit Topic].

We understand Mason's Internal Audit team would like a contractor to assist the team in performing a [Audit Topic] to determine whether:

a) XXXXXXXXXXXX;
b) XXXXXXXXXXXX;
c) XXXXXXXXXXXX.

Based on our understanding of these objectives, we have proposed the following approach and steps:

1. XXXXXXXXXXXXXXXXXXXXXX.
2. XXXXXXXXXXXXXXXXXXXXXX.
3. XXXXXXXXXXXXXXXXXXXXXX.

[2] For information regarding recent firm updates, please see the disclosure page of this proposal.

4. XXXXXXXXXXXXXXXXXXXXXX.

The scope of the engagement will cover procedures in place and expenditures charged to Mason's general ledger from Month Date, Year to Month Date, Year. Sikich intends to complete delivery of the services XXX days from Mason's acceptance of the engagement letter. All services provided under this statement of work will be in conformity with consulting services standards promulgated by the American Institute of Certified Public Accountants (AICPA).

Based on the anticipated scope of services outlined above and on the rates and experience levels established within our Internal Audit Co-Sourcing Contract (GMU-XXXX-XX-XX), the estimated cost for Sikich to assist on all phases of this engagement is $XX,XXX. Please initial which phases Mason would like executed as part of this engagement:

Engagement Phase	Years of Experience/ Position	Name	Proposed Rate	Proposed Hours	Proposed Cost	Phase Acceptance (Initial)
If Applicable	In-Depth Subject Matter Expert	Personnel	$XXX	XX	-	
	Manager	Personnel	$XXX	XX	-	
	>5 Years	Personnel	$XXX	XX	-	
	3-5 Years	Personnel	$XXX	XX	-	
	1-3 Years	Personnel	$XX	XX	-	
Grand Total				**XXX**	**$XX,XXX**	

Mason shall pay Sikich all reasonable expenses up to $XX,XXX for all services performed under this engagement letter on a Time and Materials (T&M) basis as set forth within GMU-XXXX-XX-XX. Mason shall not be obligated to pay for amounts in excess of the total estimated costs unless the parties agree to increase the hours and order value via a bilateral modification. Sikich shall notify Mason in writing when it has expended 80% of the budget amount and as soon as it anticipates any need for additional funding.

Sikich will submit invoices for work performed under a fully executed engagement letter on a monthly basis with payment of undisputed amounts due to Sikich net 30 days, as outlined within GMU-XXXX-XX-XX.

All documentation and information provided to or prepared by us while working on this engagement shall be considered proprietary and confidential and shall not be released to outside parties without express written permission from you.

If the foregoing is in accordance with your understanding, please sign and return to us one copy of this letter.

I look forward to continuing our relationship.

Best regards,

Andrew Holzer
Principal

Date

Accepted:

______________________________	______________________________
[Personnel] Title, George Mason University	Date

1.E PAYMENT PREFERENCE STATEMENT

This information has been provided in Bonfire.

1.F COMPLETED PRICING TABLE

This information has been provided in Bonfire.

LCAT Title	Non IT	IT
In-Depth Subject Matter SME	$250.00	$250.00
Manager	$182.00	$182.00
>5 years	$142.00	$142.00
3-5 years	$118.00	$118.00
1-3 years	$91.00	$91.00

1.G ANSWERS TO QUESTIONS FOR PROPOSAL SUBMISSION

This information has been provided in Bonfire.

2. GENERAL FIRM BACKGROUND & INFORMATION *[RFP SECTION XII, B.2.]*

Sikich[3] is pleased to submit our proposal response to the George Mason University's (George Mason's) Office of Audit and Compliance request for Internal Audit Co-Sourcing Services. Since 2021, our team has worked with the George Mason Internal Audit (IA) team to perform audits, in accordance with the applicable professional standards, of routine controls, IT systems, high risk areas, and regulatory compliance. Sikich has performed five engagements since 2021 on behalf of George Mason IA with impactful findings and results that have contributed to improved control environments, enhanced safety, and gap identification for maintaining compliance with regulations. We have enjoyed the collaboration and work with George Mason IA over the last five years and look forward to the opportunity to support George Mason IA in the future.

2.A BACKGROUND & HISTORY OF FIRM *[RFP SECTION XII, B.2.A.]*

2K+ Total personnel

40+ Years servicing clients

Global presence

1 Positive and collaborative culture

Sikich is a global, diversified professional services organization, ranking among the largest certified public accounting (CPA) firms in the U.S., with 20 offices around the world, including in Alexandria, VA; Arlington, VA; and Rockville, MD, proximate to George Mason University. Sikich has approximately 2,000 employees in all 50 states, including more than 150 principals, leveraging technology to provide best-in-class auditing, accounting, tax, and consulting professional services. Sikich has grown from a traditional CPA firm into one of the largest integrated accounting and consulting firms in the U.S., with a strong emphasis on combining financial expertise with advanced technology solutions. We provide best-in-class auditing, accounting, internal control, tax, and consulting services and offer more than 40 years' experience providing technology-enabled professional services to nearly 15,000 clients. Sikich successfully executes more than 2,100 audit and attest engagements each year. Sikich has been serving clients since 1982.

To expand its Yellow Book audit expertise, Sikich acquired Cotton & Company Assurance and Advisory, LLC (Cotton), in April 2022. Cotton had been in business since 1981; was headquartered in Alexandria, VA; and primarily served federal clients. Subsequent to the Cotton acquisition, Sikich acquired the assets of Four Leaf LLC, a technology firm specializing in government software solutions, in September 2023; CliftonLarsonAllen LLP's federal audit practice in January 2024; Saggar & Rosenberg, P.C.'s assets, including its federal audit practice, in August 2024; and Cherry Bekaert Advisory LLC's federal consulting practice in January 2025. In 2024, after selling its government consulting practice to a national consultancy (a non-CPA firm), Grant Thornton shuttered its federal audit practice and fired its federal auditors—thereby exiting the federal market. As such, Sikich hired several key leaders from Grant Thornton who have federal audit expertise, demonstrating Sikich's commitment to the industry and to our federal clients. Personnel from these organizations have integrated to form a robust team of professionals that provide audit and advisory services to federal agencies, state and local governments, and federal grantees and contractors, including institutes of higher education, hospitals, research laboratories, and not-for-profit entities. Although Sikich has grown our government practice both organically and acquisitively, our government practice is fully integrated, operating under a single leadership structure and a single, unified, proven, peer-reviewed system of QC.

[3] For information regarding recent firm updates, please see the disclosure page of this proposal.

2.B FIRM SIZE & SPECIALTIES *[RFP SECTION XII, B.2.B.]*

As the 25th largest CPA firms in the U.S., Sikich is able to draw on a diverse portfolio of proven technology solutions to deliver transformative digital strategies to clients within a wide range of industries. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals. Although our experience covers a wide range of industries, Sikich has devoted substantial resources to develop a significant base of expertise and experience in eight key industries, including not-for-profit and education and government.

Sikich's specialties most relevant to the proposed engagement include:

- Providing internal audit co-sourcing agreements George Mason's Controller's Office, George Mason's Office of University Audit and at dozens of other institutions similar to George Mason, including Virginia Community College System (VCCS), St. Jude's Children's Research Hospital (St. Jude), DePaul University, and Rush University Medical Center.
- Conducting economy & efficiency, program, and compliance performance audits, Title IV audits, compliance reviews, National Collegiate Athletic Association (NCAA) audits, and Information Technology General Control (ITGC) testing of hundreds IHEs, not-for-profit organizations, and hospitals for various federal and state offices of inspector general (OIGs), state offices of auditor generals, and non-profit organizations.
- Evaluating and assessing construction projects, including performance audits of local government construction management practices, construction claim audits and reviews, construction auditing services, and a risk assessment of a state agency's construction management program.
- Possessing intimate knowledge of state laws and federal regulations and experience evaluating and establishing procedures and processes to comply with these regulations.
- Operating standardized compliance programs focused on the Cybersecurity Maturity Model Certification (CMMC) program. Specifically, we assess an organization's control environment and support the implementation of compliant policies and procedures to address gaps in compliance.
- Deployment of a dedicated litigation team that supports federal, state, and local investigations of fraud, money tracing, valuation, and expert witness testimony. Sikich also deploys support to identify gaps in fraud control such as performing risk assessment analysis.

2.C FIRM LOCATION & STRUCTURE *[RFP SECTION XII, B.2.C.]*

Sikich is a global company that has been supporting clients for more than 40 years. We provide numerous specialized services at each of our 20 office locations. ***Our Government Services team—based out of Alexandria, VA, and less than 30 minutes from George Mason University***; is a remote-first company, most of our employees operate in a hybrid capacity and are therefore not assigned to a specific office. Our physical office locations include:

medabad, Gujarat (India)	eveland, OH	perville, IL
exandria, VA	imbatore, TN	oria, IL
lington, VA	catur, IL	nceton, NJ
ngalore, Karnataka (India)	lianapolis, IN	ckville, MD

ston, MA
attanooga, TN
icago, IL
s Angeles, CA
cramento, CA
lwaukee, WI
ringfield, IL
Louis, MO

2.D FIRM EXPERIENCE WITH IHEs AND RESEARCH INSTITUTIONS *[RFP SECTION XII, B.2.D.]*

In addition to highlighting our experience with providing services to IHEs and Research Institutions using Banner while providing co-sourcing audit services to Mason, we have also provided information on three other recent contracts that demonstrate the nature and extent of our expertise with higher education, research-oriented, and other similarly situated clients: Virginia Community College System (VCCS), the Patient-Centered Outcomes Research Institute (PCORI), and the National Science Foundation (NSF) Office of Inspector General (OIG). These clients most aptly demonstrate the IHE and research institution knowledge base Sikich is able to offer George Mason, as well as our longstanding commitment to our clients.

2.D.1 George Mason University

George Mason University is a state-funded organization located in Northern Virginia, approximately 30 minutes from Alexandria, VA and the Sikich office. As a public research institution, George Mason oversees federal and state grants as well as maintaining a student population of over 40,000. The university has seen exponential growth over the last decade, as such, there has been significant change in controls and risk. As such, George Mason's OAC has adapted its risk assessment to identify new and changing risk.

George Mason awarded Sikich a place on its co-source BPA for the period covering 2021 through 2026. In that time, Sikich's knowledge of George Mason's changing organization has allowed for Sikich to perform five different engagements on behalf of the George Mason OAC. Each engagement represented a change in risk for the organization that required significant recommendation implementation to ensure that controls scaled up along with the growing organization. Sikich performed the following engagements on behalf of George Mason OAC and its leadership:

- **Background Investigation Review:** Sikich reviewed the policies, procedures, and controls for the execution and tracking of background investigations for employees. In addition to reviewing the controls, Sikich performed data analytics over the population to identify any gaps in the data or execution.
- **Background Investigation Remediation:** Following the execution of the review, Sikich supported George Mason with the remediation of weaknesses in their analytics, policies, procedures, and third-party provider executor of the data. Sikich developed all materials for George Mason leadership and designed changes as recommended.
- **NCAA Compliance Review:** Sikich performed a review of the previously issued recommendations for improved NCAA compliance around eligibility, recruitment, and financial aid. Additionally, Sikich reviewed the controls in place to ensure George Mason was not at great risk for non-compliance with the NCAA.
- **Accounts Payable, Procurement, and Procurement Card Review:** As identified in the annual risk assessment, George Mason IA needed to assess the policies, procedures, and controls around the three processes and the identification of any risky transactions. Sikich performed analytics across the three populations and identified the associated risky expenses for further sample testing.
- **IT General and Application-Level Control Testing:** Sikich provided IT staff augmentation to George Mason OAC's IT audit team. The staff supported general-level and application-level testing across multiple control groups to support George Mason OAC's reporting on the University's IT environment.

2.D.2 Virginia Community College System (VCCS)

VCCS is comprised of 23 individually accredited colleges that support and collaborate collectively. Centrally, VCCS is managed by a central office that executes administrative, procurement, human resources, and financial controls on behalf of the colleges. However, the colleges of VCCS maintain operational independence. As such, the VCCS internal audit team often has to learn and understand a variety of controls and environments to report on the results of its scope and objectives.

At the recommendation of George Mason OAC Leadership, VCCS Internal Audit hired Sikich to perform co-source audit services. Specifically, in late 2024, the VCCS had not completed much audit work due to limited staffing availability and its inability to hire. As such, VCCS Internal Audit hired Sikich to perform four engagements, described below, in a six month period prior to the retirement of the Internal Audit Director.

- **Funding Allocation Review:** VCCS receives its funding from the state in a single appropriation which is then divided amongst the 23 individual colleges. There is an automated process to calculate how the funding is divided up; however, VCCS lacked any documented process for how its automation worked. As such, Sikich reviewed the design and automation to ensure it was allocating the funding as expected. Sikich's success on the review was highlighted by the auditee expressing his pleasure in working with us. VCCS's Finance Director noted it was a pleasure working with us and that the recommendations and narrative were helpful to improve the process in the future.
- **Human Resources Orientation Process Review:** Through various employee conversations, it was noted by VCCS Internal Audit that each new employee to VCCS was receiving a different orientation and no centralized process was in place to verify that the expected and standardized trainings were provided. As such, Sikich met with various colleges and their Human Resource Officers to understand what was included in a new employee orientation at their college. Further, Sikich built a survey to inquire about the kind of orientation that all new employees, with the last year received.
- **Fraud Risk Assessment:** VCCS Internal Audit had not performed any recent fraud risk assessment for the process that were built to expend funding or those that received funding. As such, Sikich performed walkthroughs and interviews to gain an understanding of what controls and gaps may exist that could result in fraud. Sikich developed and issued a fraud risk assessment to VCCS Internal Audit, accordingly.
- **Quality Assurance Review Assessment:** Sikich performed a quality assurance review of the VCCS Internal Audit organization to ensure newly implemented standards were adhered to. This included reviews of issued audits, interviews with VCCS leadership, and an assessment of the VCCS Internal Audit quality control policies and procedures.

2.D.3 Patient-Centered Outcomes Research Institute (PCORI)

PCORI is a non-profit organization funded through the Patient-Centered Outcomes Research Trust Fund, which was established by the U.S. Congress through the Patient Protection and Affordable Care Act of 2010 (PPACA). Since 2010, PCORI has awarded more than $5 billion to fund more than 2,400 research studies and related projects, including those that support the methods and capacity for conducting research.

PCORI engaged Sikich (formerly Cotton & Company) in 2016 to develop a risk matrix of institutions that held PCORI awards and to assist its financial compliance team in performing compliance reviews designed to demonstrate to the GAO that PCORI was appropriately monitoring its significant research portfolio. Under the three Master Service Agreements (MSAs) we have held with PCORI, Sikich has provided a variety of co-sourcing, consulting, and external compliance review services that have provided our team with the opportunity to work with hundreds of IHEs, not-for-profit entities, and hospitals that use a variety of IT systems (e.g., Banner, Oracle, Workday). Below, we outline some of the services we have provided PCORI since 2016, similar to those requested by George Mason:

- **Compliance Reviews:** Sikich conducted compliance reviews of costs claimed by over 100 recipients of PCORI contract awards, the majority of which are IHEs and research hospitals. Each of these reviewed involves gathering awardee general ledger and subledger data (often extracted from Banner systems), reconciling the data to cumulative costs claimed on invoices submitted to PCORI, and performing testing to determine whether the costs charged to the PCORI award are allowable, allocable, reasonable, and compliant with PCORI, contract-specific, and awardee terms and conditions.
- **Award Financial Policy & Procedure (AFPP) Reviews:** Sikich conducted AFPP reviews of IHEs and non-profit research institutions to identify strengths and/or potential areas for improving the organization's financial compliance controls to mitigate inherent, fraud, and internal control risks.
- **Consulting Services:** Sikich provided consulting services to assist PCORI's Assistant Director, Financial Compliance, and its Assistant Director of Planning, Budgeting, and Analysis with dozens of special projects and financial compliance-related activities.
- **Annual Risk Assessment:** Sikich designed PCORI's annual risk assessment process and assists the PCORI team in executing its annual risk assessment, which covers contracts and awards representing billions in funding across hundreds of contracts that PCORI awarded to IHEs, non-profit organizations (NPOs), for-profit organizations, medical universities, and hospitals.
- **Staff Augmentation:** Sikich team members provided staff augmentation services, which have included invoice processing, contract close-outs, and internal compliance review services, to PCORI's financial compliance team, as needed/requested by PCORI.

2.D.4 National Science Foundation (NSF) Office of Inspector General (OIG)

Sikich has performed audits and other compliance related services for the NSF OIG on a task order basis since 1987. Most relevantly to the services being requested by George Mason, under our two most recent BPAs, our team has performed has over 70 audits of IHEs and research institutions. All of these engagements involve extracting grantee general ledger data (from Banner, Workday, Oracle, etc.) for millions of dollars the grantees claimed on NSF awards the scope period. We have highlighted the work performed under our most relevant task orders below:

> Sikich uses IDEA as our primary data analytics software; however, our employees have experience executing data analytics using IDEA, ACL, Alteryx, Tableau, and PowerBI.

- **Survey-Phase Performance Audits:** Sikich performed 15 survey-phase audits that involve a two-phase testing approach where we identify strengths and weaknesses in recipient's grant management environment as well as the risks associated with each weakness identified to make recommendations for additional audit tasks.
- **COVID-19 Office of Management and Budget (OMB) Flexibility Audits:** Sikich conducted 10 audits that involved evaluating whether IHEs and NPOs implemented OMB COVID-19 flexibilities in compliance with applicable federal guidance and NSF terms and conditions.
- **Small-Scale Award Recipient Audits:** Sikich performed 19 audits that involved evaluating the grant management environment and capabilities of non-R1 research institutions.
- **Subawardee Audits:** Sikich performed four audits that involved reviewing NSF prime award recipients' compliance with requirements for pass-through entities and organization-specific subaward monitoring policies/procedures; and evaluating whether subaward costs claimed were supported, allowable, allocable, and reasonable.
- **Data Analytics Audits:** Sikich performed 17 audits where the audit team used data analytics to select a sample of high-risk expenses and designed and performed attribute testing to evaluate whether costs

charged to NSF awards are allowable, allocable, reasonable, and compliant with federal, NSF, award-specific, and organizational terms and conditions.

2.E AUDIT CO-SOURCING EXPERIENCE *[RFP SECTION XII, B.2.E]*

Sikich holds two separate co-source audit contracts within the Commonwealth of Virginia. Specifically, Sikich supports the George Mason OAC and Virginia Community College System Internal Audit teams. With respect to George Mason, we performed five engagements over the last 5 years. Below is the work that we have specifically performed on behalf of the George Mason OAC team and its leadership.

- **Background Investigation Review:** Sikich reviewed the policies, procedures, and controls for the execution and tracking of background investigations for employees. In addition to reviewing the controls, Sikich performed data analytics over the population to identify any gaps in the data or execution.
- **Background Investigation Remediation:** Following the execution of the review, Sikich supported George Mason with the remediation of weaknesses in their analytics, policies, procedures, and third-party provider executor of the data. Sikich developed all materials for George Mason leadership and designed changes as recommended.
- **NCAA Compliance Review:** Sikich performed a review of the previously issued recommendations for improved NCAA compliance around eligibility, recruitment, and financial aid. Additionally, Sikich reviewed the controls in place to ensure George Mason wasn't at great risk for non-compliance with the NCAA.
- **Accounts Payable, Procurement, and Procurement Card Review:** As identified in the annual risk assessment, George Mason IA needed to assess the policies, procedures, and controls around the three processes and the identification of any risky transactions. Sikich performed analytics across the three populations and identified the associated risky expenses for further sample testing.
- **IT General and Application-Level Control Testing:** Sikich provided IT staff augmentation to George Mason IA's IT audit team. The staff supported general-level and application-level testing across multiple control groups to support George Mason IA's reporting on the University's IT environment.

With respect VCCS, we performed four engagements over a six month period, in support of the VCCS Internal Audit team, as a result of their lack of staffing. Each engagement was executed on time and under budget. Below is the work that we have specifically performed on behalf of the VCCS Internal Audit team and its leadership:

- **Funding Allocation Review:** VCCS receives its funding from the state in a single appropriation which is then divided amongst the 23 individual colleges. There is an automated process to calculate how the funding is divided up; however, VCCS lacked any documented process for how its automation worked. As such, Sikich reviewed the design and automation to ensure it was allocating the funding as expected. Sikich's success on the review was highlighted by the auditee expressing his pleasure in working with us VCCS's Finance Director noted it was a pleasure working with us and that the recommendations and narrative were helpful to improve the process in the future.
- **Human Resources Orientation Process Review:** Through various employee conversations, it was noted by VCCS Internal Audit that each new employee to VCCS was receiving a different orientation and there was no centralized process to verify that the expected and standardized trainings were provided. As such, Sikich met with various colleges and their Human Resource Officers to understand what was included in a new employee orientation at their college. Further, Sikich built a survey to inquire about the kind of orientation that all new employees, with the last year received.
- **Fraud Risk Assessment:** VCCS Internal Audit had not performed any recent fraud risk assessment for the process that were built to expend funding or those that received funding. As such, Sikich performed walkthroughs and interviews to gain an understanding of controls and gaps that may exist

that could result in fraud. Sikich developed and issued a fraud risk assessment to VCCS Internal Audit, accordingly.

- **Quality Assurance Review Assessment:** Sikich performed a quality assurance review of the VCCS Internal Audit organization to ensure newly implemented standards were being adhered to. This included reviews of issued audits, interviews with VCCS leadership, and an assessment of the VCCS Internal Audit quality control policies and procedures.

2.F IMPENDING ORGANIZATIONAL CHANGES *[RFP SECTION XII, B.2.F.]*

Sikich's model of growth is through acquisition. Traditionally, Sikich acquires and integrates new firms into the current Sikich model. However, none of those integrations should impact the dedicated team from delivering services. At this time, there are no impending changes that would impact delivery of services.

3. RELATIONSHIPS WITH LARGE PUBLIC UNIVERSITIES *[RFP SECTION XII, B.3]*

Over the last decade, Sikich has established relationships with large public universities through a variety of contracts. Additionally, the type of work that was conducted has varied significantly, consequently showing Sikich's abilities to provide a variety of audits on various types of topics. In Section 3.A, we have provided a table

3.A RECENT WORK CONDUCTED FOR GEORGE MASON & SIMILARLY SITUATED INSTITUTIONS *[RFP SECTION XII, B.3.A.]*

Institutions of Higher Education	Nature of the Work	Cost of Audit Work
Monterey Bay Aquarium Research Institute*	Audit of costs claimed on Mid-scale research infrastructure awards by the NSF grantee.	$61,048.62
Ohio State University*	Audit of costs claimed on Mid-scale research infrastructure awards by the NSF grantee.	$61,048.62
Smithsonian Astrophysical Observatory*	Audit of costs claimed on Mid-scale research infrastructure awards by the NSF grantee.	$61,048.62
University of Connecticut Health Center*	Audit of costs claimed on Mid-scale research infrastructure awards by the NSF grantee.	$61,048.62
Dartmouth College*	Audit of all costs claimed by the NSF grantee over a 3 year period of performance.	$65,739.40
Montana State University*	Audit of all costs claimed by the NSF grantee over a 3 year period of performance.	$65,739.40
Mississippi State University*	Audit of all costs claimed by the NSF grantee over a 3 year period of performance.	$65,739.40
North Dakota State University*	Audit of all costs claimed by the NSF grantee over a 3 year period of performance.	$65,739.40
University of Arkansas*	Audit of all costs claimed by the NSF grantee over a 3 year period of performance.	$65,739.40
University of New Hampshire*	Audit of all costs claimed by the NSF grantee over a 3 year period of performance.	$65,739.40
University of Oklahoma*	Audit of all costs claimed by the NSF grantee over a 3 year period of performance.	$65,739.40
University of Vermont State Agricultural College*	Audit of all costs claimed by the NSF grantee over a 3 year period of performance.	$65,739.40
Univ of Alabama, Tuscaloosa*	Audit of all costs claimed by the NSF grantee over a 3 year period of performance.	$65,739.40
Brown University*	Two-phase audit of the NSF grantee's grant management environment and costs claimed by the NSF grantee over a 3 year period of performance.	$122,671.11
Univ of Nebraska, Lincoln*	Two-phase audit of the NSF grantee's grant management environment and costs claimed by the NSF grantee over a 3 year period of performance.	$150,939.75
Northeastern University*	Audit of costs claimed by the NSF grantee and selected subawardees.	$138,839.64
Columbia University*	Audit of costs claimed by the NSF grantee and selected subawardees.	$144,686.07
Sexual Harassment Compliance-100 Grantees*	Review of 100 NSF grantees to evaluate compliance with NSF Sexual Harassment terms and conditions.	$200,842.76
Cornell University*	Audit of costs claimed by the NSF grantee.	$163,710.20
Two R1 Research Institutions*	Ongoing audit of costs claimed by the NSF grantee and selected subawardees.	$270,689.26

Institutions of Higher Education	Nature of the Work	Cost of Audit Work
27 IHE Awardees through Patient Center Outcome Research Institute (PCORI)**	Sikich conducts compliance reviews to determine whether PCORI contract recipients managed grant funding in compliance with PCORI's Allowable Cost Principles, contract terms and conditions, and award-specific criteria. Additionally, we have conducted award financial policy and procedure reviews to evaluate each awardee's financial contract management environment, which includes assessing strengths and potential areas for improvement and providing a list of recommendations for PCORI to consider when determining monitoring activities for each awardee.	$1,765,421
George Mason University	Sikich supported 5 separate engagements through its co-source internal audit contract with George Mason University's OAC.	$354,950
Virginia Community College System	Sikich supported 4 separate engagements through its co-source internal audit contract with the Virginia Community College System Internal Audit Department.	$169,975
Eastern Illinois University	Sikich contracted with the State of Illinois, Office of the Auditor General to perform a financial audit, Single Audit, and compliance examination of EIU for fiscal years ended June 30, 2018 through 2023. Additionally, we were contracted to perform an expanded scope Information Systems (IS) Review for fiscal years ended June 30, 2019, 2021, and 2023.	$432,000

*Institution was audited as part of a contract that Sikich holds with NSF OIG to conduct grantee audits on their behalf.

**PCORI asks that awardees under review of our contract remain anonymous as the results of the reviews are not made public.

4. MANAGING RELATIONSHIP WITH GEORGE MASON'S OFFICE OF AUDIT, RISK, & COMPLIANCE *[RFP SECTION XII, B.4.]*

Sikich's approach to managing the relationship with George Mason's OAC begins with availability. Sikich's personnel who will support this engagement are based out of the Alexandira, VA office. As such, Sikich personnel are available to come on site at George Mason's request. Separately, Sikich has a dedicated account manager (Andrew Holzer) for any George Mason related contracts. As such, Andrew Holzer prioritizes and ensures timely response and interaction with George Mason's OAC. Even if an in-person meeting isn't possible, Sikich is virtually enabled to prioritize timing and availability using Microsoft Teams.

Secondly, Sikich believes in a no-surprises approach. As such, transparency and timely communication are imperative for any and all audits. That means providing the OAC team with a complete picture of the audit progress outstanding questions/requests, and potential findings. These conversations must occur throughout the audit process. Sikich utilizes a variety of mechanisms to navigate that. Specifically, Sikich has a status report template it routinely utilizes for George Mason OAC engagements. Separately, Sikich has set-up recurring status meetings with the OAC team and the auditees. Additionally, Sikich has held ad-hoc meetings with the OAC team for status meetings or individual topic discussions. Although our approach can be flexible to the needs of the OAC team, the standard is that communication is ongoing, accurate, and complete on all elements of the audit to ensure there are no surprises.

Lastly, Sikich believes in a collaborative approach to the audits. As such, looping in the OAC team where their expertise of the University can be utilized. Specifically, when working with George Mason and its leadership, there are intricacies and nuances that require navigation. The OAC team and the Vice President of Audit and Compliance have established relationship and a deep understanding of the intricacies and nuances of the University. As such, Sikich sees the OAC team as a resource to assist with the effective and efficient execution of the audit engagements and routinely engages with OAC on those unique topics.

4.A PROCESS FOR WORKING WITH GEORGE MASON'S OFFICE OF AUDIT, RISK, & COMPLIANCE *[RFP SECTION XII, B.4.A]*

If Sikich is successfully awarded a contract with George Mason's OAC, Sikich's first step is to establish an introductory meeting and kick-off of the contract. The intent is share further insight into Sikich's methodology for managing and executing audits, the skill sets we have available, and to converse on the areas of risk that George Mason's Office of Audit and Compliance intends to focus on in the coming year.

Further, Sikich would meet with George Mason OAC to gain an understanding of any process changes that would need to occur from the prior contract. Our goal will always be to meet George Mason OAC's expectations, and as such, understanding their goals and expectations will help ensure successful engagements.

Lastly, Sikich will discuss with George Mason OAC where it believes it has gaps in their ability to execute certain types of audit work. For instance, Sikich intends to share its expertise and capabilities in a kick-off meeting, which could include unique skills, past performance, and technology (analytics and AI). Sikich and George Mason OAC can work collaboratively to identify where Sikich's skill set can best fit in to execute audit work on their behalf.

4.A.1 Knowledge, Skills, & Capacity to Deliver Services *[RFP Section XII, B.4.A.1]*

In the past five years, Sikich has addressed each ad hoc request for support with immediacy. Since 2022, George Mason OAC has reached out for support on five different engagements. Sikich has provided capable personnel This demonstrates our commitment to supporting the George Mason OAC team, but also our capacity to provide capable people in a timely manner. Historically, the engagements that Sikich has supported have not eclipsed more than 500 hours. As such, Sikich is committed to integrating time into people's schedules to allow for effective and timely delivery. However, with more than 2,000 people within the firm, Sikich is prepared to provide staffing to address any needs of George Mason OAC.

Further, to ensure Sikich delivers the appropriate knowledge, skills and capacity to complete an effective engagement and results, Sikich leadership maintains involvement throughout the engagement. Specifically, Andrew Holzer has overseen each engagement and has been present throughout to ensure we are meeting the engagement objectives, communicating timely with OAC and George Mason leadership, and working towards the budget. Our principals and managers are dedicated to deliverable execution to meet the client's expectations.

Sikich recognizes the effort needed to accomplish the scopes of work identified George Mason OAC, and we are ready and able to perform the requested services. In managing our resources to ensure comprehensive coverage across the requested services, the engagement principal, Andrew Holzer, will match individual qualifications and skill sets of assigned personnel to the complex engagement requirements. Our diverse workforce, strong management, and reputation for quality work under all circumstances enable us to smoothly transition our employees from one client to another. Combined with our continuous recruiting efforts, we can ensure a consistent flow of qualified candidates to fill additional and specified needs.

Sikich's management strategy has been designed around a specialized environment that requires quick turnaround performance periods and flexible scheduling. Sikich has a proven system for executing engagement awards, assigning appropriate personnel to engagements, and successfully managing engagement progress. We have used these procedures for nearly 40 years and have proven successful at managing numerous, varied, and ongoing task orders, including task orders for George Mason. We have found that the keys to providing high-quality services under these task orders include ensuring we have the right resources to complete the work and engaging in effective communication throughout each phase of each engagement.

4.A.2 Familiarity & Capability to Conform to IIA's Global Internal Audit Standards *[RFP Section XII, B.4.A.2.]*

As a professional services firm with extensive experience supporting internal audit functions in higher education and the public sector, Sikich is well-versed in designing and executing engagements that conform to the Institute of Internal Auditors Global Internal Audit Standards, including standards related to independence and objectivity, due professional care, risk-based planning, evidence-based conclusions, and clear communication of results. Specifically, our engagement teams are trained to:

- Apply a risk-based audit approach, ensuring that procedures are aligned with the organization's risk profile and audit priorities.
- Develop and execute audit programs that are adequately scoped, documented, and supported by sufficient, appropriate evidence.
- Maintain objectivity and professional judgment when identifying findings, assessing root causes, and developing recommendations.
- Prepare clear, accurate, and actionable deliverables that support management decision-making and continuous improvement.
- Our workpapers and reporting are also structured to support review by Goerge Mason OAC leadership and to facilitate reliance, follow-up, and integration into an organization's broader audit and compliance activities.

4.A.3 Process for Scheduling Firm Resources *[RFP Section XII, B.4.A.3.]*

Sikich has more than 500 employees that support government services engagements. Those employees are centrally managed in our ProStaff system, which identifies which projects they currently support and their availability to support other projects. The ProStaff system is overseen by Government Services Team Leads who are responsible for the scheduling of the 500+ employees. As such, Sikich uses the ProStaff tool to identify personnel who are available to support George Mason audits in a timely manner.

Separately, Andrew Holzer oversees the schedules of 40 people and has detailed awareness of their day-to-day availability. As such, Andrew can identify those personnel with more immediate gaps in their schedules and who have the necessary expertise to address the objectives of the engagements. Lastly, as necessary, Andrew can coordinate with the Government Services Team Leads to identify surge support or staff augmentation as needed by George Mason OAC.

With respect to the execution of the engagement, once it has been staffed, Sikich has processes and procedures in place to ensure that personnel complete tasks timely, are task-oriented, and have the appropriate time-management skills. With respect to providing the requested co-sourcing activities, the engagement principal, Andrew Holzer will be responsible for identifying:

- Activities to be performed for a particular task.
- The sequence and interdependencies among the activities.
- The type and quantity of resources needed.
- The estimated timeframes for completing the activities.

The engagement principal will then develop a schedule and monitor the actual progress on the engagement against this schedule. This schedule will be closely aligned and integrated with George Mason's own processes and tools for managing due dates. We will clearly communicate due dates to our personnel, as well as continuously monitor those due dates throughout the project.

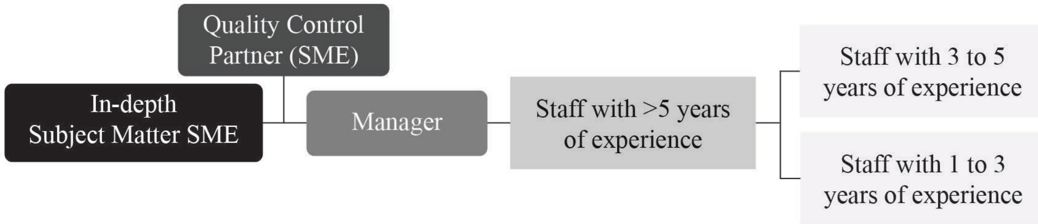
Our schedule management process will be flexible and fluid to ensure continuous assessment and alignment of tasks to focus on the highest priority tasks—without sacrificing timely completion of other tasks. We will immediately evaluate and communicate impediments to timely completion of deliverables to make accommodations and minimize risk.

4.A.4 Supervision of Firm Resources *[RFP Section XII, B.4.a.4.]*

All Sikich project teams have well-defined organizational structures with clear lines of authority and responsibility. We provide senior supervision at all levels of assignments and principals actively participate in all engagements, thus ensuring the highest possible level of attention within the firm to each assignment. As a result, team members understand engagement objectives and their responsibilities, assignments, and deadlines. Below, we provide additional information regarding various aspects of Sikich's process for supervising firm resources.

4.A.4.1 Organization of the Audit Team

Andrew Holzer, a Sikich principal, will serve as the contract manager for this engagement. Andrew will have overall responsibility for supervising personnel and will serve as the principal liaison with George Mason. Andrew will also be responsible for assigning personnel—including staff, managers, and SMEs—to task orders commensurate with their area and level of experience, as well as for ensuring all work is adequately supervised and all workpapers are reviewed, as detailed below. Although we will specifically tailor the staffing and supervision of firm resources based on the requirements of each engagement, we have provided a standard audit project organization chart below.



4.A.4.2 Oversight & Quality Controls for Deliverables

We see compliance with external standards as a minimum performance standard. It is our qualifications and experience—at both the corporate level and the level of our individually proposed team members—that ensure ***Sikich is the lowest-risk, highest-value choice for George Mason's OAC***. Sikich maintains a Quality Management Document (QMD) to effectively guide our expected standards for executing our proposed methods and approach, ensuring consistent and quality deliverables every time. We apply this system of QM at multiple levels.

We designed our QM system to establish a ***quality-focused environment with a clear leadership and support structure***, outlining standards, tools, and policies—including staff independence, continuing professional education (CPE) requirements, workpaper review, quality standards, and compliance with Yellow Book standards. Separately, Sikich maintains a repository of workpaper templates to support the execution of audit planning, fieldwork, and reporting. This repository includes templates for executing the required QM procedures applicable to every engagement. Sikich's internal team updates these templates periodically to address any changes in the applicable standards, as well as changes in our audit approach, as applicable, based on lessons learned from our numerous audit engagements.

Workpaper Review & Report Processing: Workpapers undergo three additional levels of review, and reports undergo several editorial reviews. The in-charge supervisory senior or senior completes workpapers and cross-indexes a draft of the report to the workpapers for the engagement manager's review. The engagement manager reviews the completed workpapers, then reviews the report draft. After consulting with the supervisory seniors, seniors, and staff, the engagement manager resolves all comments, as necessary. The engagement principal then reviews the completed workpapers, report draft, and all review worksheets, concentrating on the findings and supporting workpapers.

Report Preparation & Final Review: We produce audit reports in accordance with the professional standards in which the engagement is being conducted. Sikich will also prepare and produce a copy of the audit report with the applicable supporting indexes. These indexes will identify each supporting workpaper and document for all statements and facts in the audit report. ***This process is standard for Sikich's review, reporting, and wrap-up procedures.*** To ensure accuracy of audit reports, we apply referencing to every audit report. The independent referencer checks the soundness of an audit report and its indexes, verifies the accuracy of all stated facts and figures, and ascertains whether engagement documentation adequately supports findings, conclusions, and recommendations.

Engagement QC Reviews: After referencing, the Sikich team submits the report draft to an Independent QM Reviewer—traditionally an independent principal or director—to perform QM reviews of every engagement. The independent QM reviewer reads the report thoroughly and completes a quality review checklist to verify that the report is complete and that we conducted the engagement appropriately in accordance with the relevant standards. Following resolution of the Independent QM Reviewer's comments, the audit team prepares the final report.

4.A.4.3 Oversight & Quality Management (QM) for Engagement Teams

Sikich uses a standardized QM plan and layers QM procedures throughout the engagement. This includes conducting specific QM procedures prior to finalizing an engagement and report issuance. Sikich's system of QM is based directly on the AICPA's Statement on Quality Management Standards (SQMS).

Although there is no set definition for quality in our industry, Sikich defines quality as ***the performance of services that meet applicable professional standards and the reasonable expectations of stakeholders***, including both clients and other users of our reports and work products. Our commitment to quality is central to Sikich's mission and vision statements, as well as to our corporate values. Sikich expects all employees to adhere to our core values and standards each day as they endeavor to ***exceed client expectations***, regardless of when they join an audit team.

Sikich's QM system requires the following reviews:
• All workpapers are assessed for their readiness to be reviewed by the manager. • All workpapers undergo a second-level review by the assigned manager. • The Engagement Principal will complete a third review of all key workpapers and analyses. • The Engagement Principal will review all deliverables, draft reports, and final reports, ensuring they are supported by key workpapers. • An independent, approved senior or manager will reference all reports. • The engagement QM reviewer reviews all draft reports and completes a quality checklist.

Our robust QM and quality assurance philosophy addresses every segment of the firm's work, contributing to our final products. This philosophy emphasizes the importance of exercising due professional care in conducting engagements and preparing related reports. We designed our QM system to ensure deliverables comply with all relevant professional standards, contain factually accurate information, and are grammatically correct, among other items. **Table 1** outlines our QM components and our approach.

Table 1: Sikich's System of QM

QM Component	Sikich's Approach
Leadership Responsibilities	Sikich has established an internal Quality Management Document (QMD) that successfully executes the components of our QM system. We strategically designed the QMD to promote an internal ideology that quality is essential to successfully performing engagements. The assigned engagement principal retains ultimate responsibility for Sikich's QM.
Ethical Requirements	Sikich maintains a thorough code of conduct and business ethics program in compliance with Federal Acquisition Regulation (FAR) 52.203-13. Accountability for maintaining the code of conduct and business ethics program is assigned at the principal level, with responsibility for the daily operations of the program assigned to the Ethics Committee, including the Chief Compliance Officer for Government Services. Sikich is committed to providing adequate resources to carry out compliance and awareness initiatives.
Acceptance & Continuance	We designed our QMD to provide firm management with reasonable assurance that we will undertake or continue relationships and engagements only when we have the capability to perform the engagement, the time and resources to do so, and the ability to ensure full compliance with legal and relevant ethical requirements. This process includes evaluating compliance with ethical requirements under GAGAS and establishing an understanding of the terms of the engagement and those charged with governance.
Human Resources	Sikich's QMD accurately matches our personnel's competence and capabilities to the engagement in question, as well as provides Sikich management with reasonable assurance over our commitment to ethical principles. Our staffing strategy consists of assigning appropriately experienced personnel who bring a wide range of experience to every engagement. It is essential to engagement success that we provide the requisite technical skills for every job. This is assured through ***our extensive pool of approximately 2,000 personnel***, who bring relevant professional experience and certifications.

QM Component	Sikich's Approach
	Our goal is to maintain continuity of personnel throughout the contract base year and option years; however, as a large firm, we will leverage these resources regardless of engagement staffing through knowledge integration (e.g., collaborative meetings, examination of results of work performed on similar agencies) at no extra cost to the government.
Monitoring	Sikich monitors our work to provide the company with reasonable assurance that policies and procedures established in our QMD and in other documents continue to be suitably designed and effectively applied. We have an established process for receiving complaints and allegations that may come from outside the company or from company personnel. Complaints and allegations from outside the company may come from clients, users of the company's reports, lawyers, a regulatory authority, or the media. Employees who receive such a complaint or allegation are instructed to report to the lead principal; the QM and Professional Standards Principal; or the Managing Principal, Government Services.

We founded our auditing techniques on eight core quality principles, as outlined in **Table 2**. Each individual QM principle is interdependent, mutually supportive, and equally as important as the others. We apply these principles to every project and at each stage of the engagement. The application of these QM principles—combined with our focus on maintaining our independence, objectivity, and integrity—forms the heart of our auditing techniques.

Table 2: Sikich's Quality Audit Principles

No.	Summary of Audit Principles
1.	Integrate all Sikich personnel on the audit team and manage the engagement for effectiveness and efficiency.
2.	Understand and agree on expectations by establishing communication protocols with agencies and their OIGs.
3.	Maintain effective risk management, including performing multiple levels of workpaper and deliverable review.
4.	Develop and deploy our people effectively.
5.	Share centralized knowledge that cuts across all engagements, workstreams, and cycles.
6.	Use technology effectively, including electronic workpapers, specialized audit tools (e.g., IDEA), and communication tools (e.g., Microsoft Teams).
7.	Help ensure there are no surprises by communicating continuously and candidly.
8.	Perform continuous self-assessments, obtain client feedback, and plan for continual improvement.

4.A.4.4 Supervision & Review

Every Sikich project team has well-defined organizational structures with clear lines of authority and responsibility. We provide supervision during all phases of the engagement, commensurate with their levels of knowledge, skill, and ability. Additionally, Sikich Principals actively participate in every engagement, thus ensuring the highest possible level of attention within the firm to each engagement. As a result, the audit team is well structured and team members fully understand our comprehensive approach to achieving engagement objectives, delegating responsibilities, completing assignments, and providing deliverables by established deadlines.

Supervision is a critical component of engagement success, and Sikich emphasizes professional input directly to clients at the highest levels of management. By centralizing project management, we maintain strong control over the engagement process. Key policies and procedures related to engagement management include, but are not limited to, the following:

- **Engagement Conduct:** The Engagement Principal has ultimate responsibility for the engagement, and all Sikich project teams have well-defined organizational structures with clear lines of authority and responsibility. With appropriate engagement staffing, other personnel receive varying degrees of supervision depending upon their experience and the complexities of their assigned duties.

- **Planning:** The audit team performs engagement planning under the direction of the Engagement Principal. The Manager will prepare an audit strategy in consultation with the Engagement Principal, who then reviews and approves it.
- **Personnel Assignment:** The proposed engagement team collectively has the competence to perform the engagement in accordance with professional standards and both legal and regulatory requirements. We take pride in the stability of our workforce and our ability to provide staff continuity. This has several distinct advantages for both the client and Sikich: it enables us to develop effective relationships with client personnel, anticipate and meet client expectations, and leverage our knowledge from prior engagements to minimize learning curves and reliance on client resources. It also enables us to cross-train Sikich team members, increasing their knowledge and skills, as well as fosters continued advancement and promotions. We are ***committed to maintaining team member continuity*** throughout the life of the contract.
- **Audit Procedures:** Our firm has developed standardized tools, templates, forms, and QM audit procedures to foster consistency and compliance of the audit services performed across our government services team.

While the Engagement Principal maintains ultimate responsibility for ensuring they remain up to date with relevant professional accounting and auditing standards, our team also ensures their knowledge remains current with relevant standards, to ensure they will adequately evaluate audit evidence and complete work in accordance with applicable professional standards.

Our multi-level review process and consolidation of authority ensures we not only deliver high-quality work, but also that our team can quickly learn and adapt to the various expectations. This minimizes the potential for errors and omissions, thereby preventing unacceptable performance levels. Our top-down approach ensures that audit quality improves throughout the life of the engagement. Additionally, our QM system for work products ensures that all audit required documentation to complete the engagement receives thorough reviews by the applicable personnel in a timely manner.

GAGAS requires that engagement documentation “contain sufficient information to enable an experienced auditor having no previous connection with the audit to ascertain from them the evidence that supports the auditors’ significant conclusions and judgments.” Although George Mason OAC engagements are not performed under GAGAS standards, we maintain a similar approach on each engagement we conduct. Sikich has the following procedures in place to address this requirement in support of the requested services:

- The Engagement Principal is responsible for all engagement documentation.
- Engagement documentation is clearly worded and should be a complete and accurate record of all procedures, pertinent discussions, and conclusions.
- The Manager develops audit programs tailored to the needs of the specific engagement; the Engagement Principal reviews and approves these programs.
- All critical engagement documentation includes or refers to the purpose, source, scope, and conclusion (PSSC) of the work performed.
- All critical engagement documentation workpapers are reviewed by the Manager, Engagement Principal, and QM personnel. All other workpapers undergo a minimum two-tier review process by the members immediately senior to the preparer.

The quality of supervision is directly evidenced by the quality of our workpapers. Workpapers must contain enough support upon which to base a conclusion or opinion and must be completely legible, totally coherent, and clearly written. ***Workpapers serve a purpose beyond the mere preparation of the report; they must also act as the organized repository for information that may be necessary long after***

report issuance. The use of uniform formats encourages the systematic organization of workpapers during an engagement, as well as ensuring ready access for reference, review, and orderly filing.

4.A.4.5 Communication

Continuous communication with George Mason OAC, the auditee, and those charged with governance is key to engagement success and to minimizing unexpected issues. By including the Engagement Principal as our primary point of contact (POC) with George Mason OAC leadership, we ensure a high-level member of our team is available to assist George Mason OAC with questions and to discuss matters with the engagement leads directly, enabling us to implement the resulting changes across the team in a timely fashion.

Our client service focus emphasizes developing a close professional working relationship with George Mason OAC and George Mason management. This ensures we identify and resolve any issues on a timely basis. Additionally, through the close contact maintained by our Engagement Principal and Manager during the engagement, we can quickly provide assistance and consultation in resolving any issues as they arise.

It is our professional responsibility to keep management informed of current trends and developments in accounting, auditing, and reporting. The Sikich team will hold regular status meetings with the auditee, George Mason Leadership, the George Mason OAC, and the Contracting Officer's Representative (COR) (as necessary). These status meetings will serve as a touchpoint to discuss audit progress, follow up on outstanding documentation and meeting requests, and provide any preliminary observations. Additionally, we will provide regular status updates in the form of written reports.

4.A.4.6 Schedule Management

Sikich has established policies and procedures ensure timely completion of all audit tasks. The Engagement Principal is responsible for identifying:

- Activities to be performed for particular tasks.
- Sequence/interdependencies among activities
- Type and quantity of resources needed.
- Estimated timeframes for completing audit activities.

The Manager will then develop a schedule using the audit program and monitor audit progress in real time. Our schedule management process is flexible to ensure we continually reassess audit priorities without sacrificing the timely completion of other tasks. Should any problems arise, we will immediately communicate these to George Mason Leadership to ensure we adhere to the agreed-upon deliverables schedule and propose an appropriate risk remediation strategy.

4.A.4.7 QM Checks for Work Products

Sikich's QM system applies to all of the firm's services, although certain requirements apply only to particular types of engagements. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

Our detailed audit programs enable us to establish and assign tasks and deadlines to each of our team members and monitor their progress within schedule and budget. By carefully tracking these items in real time, we can anticipate issues early on in a project, giving us ample time to adjust. Our audit programs will also enable us to quickly respond to status requests from George Mason OAC and George Mason Leadership.

4.A.4.8 Workpaper Review Procedures

We prepare our audit documentation in accordance with GAGAS, which states that engagement documentation must *"...contain sufficient information to enable an experienced auditor having no previous connection with the audit to ascertain from them the evidence that supports the auditors' significant conclusions and judgments."* Sikich has the following procedures in place to address this requirement:

- Senior leadership develops audit plans/programs tailored to the needs of the specific engagement; the assigned Engagement Principal reviews and approves these plans/programs.
- The Engagement Principal is responsible for all engagement documentation and workpapers. We require the use of uniform workpaper templates and audit file structures, which ensures ready access for reference, review, and orderly filing.
- Workpapers and reports undergo multiple levels of review:
  - All workpapers undergo a first-level review by the Manager assigned to the engagement. If the Manager is responsible for workpaper preparation, the Engagement Principal will provide the first-level review of those workpapers. The assigned Engagement Principal will also complete a second-level review of all key workpapers and analyses.
  - The engagement team drafts the report and provides it to the Manager for review. The Engagement Principal will then review the report draft in conjunction with their review of key workpapers, concentrating on the findings and supporting workpapers.
- The engagement team fully indexes every audit, inspection, or evaluation report to the underlying workpaper sources. An independent senior or manager (i.e., an individual who did not work on the engagement) then references the report and associated workpapers, providing another layer of review. GAO and CPA firms with a commitment to providing high-quality services use this crucial QM procedures.
- After referencing, the Sikich team submits the report draft to an independent member of senior leadership, the engagement QM Principal, who reads the report thoroughly and completes a quality review checklist to verify that the report is complete and that we conducted the audit in accordance with relevant standards.

Engagement QM Reviews

Sikich assigns independent members of senior leadership to perform QM reviews of audit engagements. The QM Principal must complete their review and the team must resolve any issues identified before the team releases the report. As noted above, the QM Principal must complete a QM checklist that Sikich has designed to verify the audit team completed audit activities in compliance with relevant standards. To complete this checklist, the engagement QM reviewer will read the proposed report and perform the following activities, as appropriate:

- Discuss significant judgments, findings, and issues with the Engagement Principal.
- Review selected engagement documentation related to significant judgments the engagement team made and the conclusions they reached.
- Evaluate the conclusions reached in formulating the report and consider whether the proposed report is appropriate.

An engagement QM review includes consideration of the following:

- The engagement team's evaluation of the firm's independence in relation to the specific engagement.
- Whether the team has obtained appropriate consultation on matters involving differences of opinion or other difficult or contentious matters, as well as the conclusions arising from those consultations.

- Whether documentation selected for review reflects the work performed in relation to significant judgments and supports the conclusions reached.

Assembling & Retaining Engagement Documentation Files

In accordance with professional standards, engagement teams must complete the assembly of engagement documentation files no later than 60 days following the report release date. Once the 60-day period has passed, the files are considered "locked."

4.A.4.9 Staff Independence Requirements

Our QMD provides reasonable assurance that the firm and our personnel meet ethical responsibilities, including serving the public interest, maintaining independence in both fact and appearance for all required circumstances, performing all professional responsibilities with integrity, maintaining objectivity in discharging professional responsibilities, and maintaining a high level of business ethics.

Sikich is committed to remaining free from personal and external impairments to independence, maintaining organizational independence, and maintaining an independent attitude and appearance. We have detailed independence policies and procedures to ensure every engagement accepted is in compliance with applicable professional standards. All firm personnel must sign annual independence assertions related to auditees and clients.

In addition, before bidding on any engagement, we perform two procedures. First, we use an internal routing procedure to verify that no personnel have organizational conflicts of interest (OCIs) regarding the entity/agency. Second, we complete a client acceptance or continuance checklist that covers the firm's independence in performing the engagement, among other items, to help ensure we do not have any unmitigated threats to independence. Then, at the individual auditor level, for each engagement, ***all team members are required to sign a standard form affirming that the team member has met their ethical responsibilities on the engagement, including maintaining independence***. Sikich maintains the statement in the engagement workpapers.

4.A.4.10 Continuing Professional Education Requirements

Sikich accumulates CPE on a calendar-year basis in LCvista, our learning management system. LCvista enables Sikich to ensure that all employees are compliant with all relevant requirements established for their respective service line, as well as with their professional license requirements. We require all employees who perform client work to comply with applicable CPE requirements.

GAGAS or Yellow Book

All professional staff who perform audits and attestation engagements in accordance with GAGAS, must comply with GAGAS CPE requirements, regardless of their CPA license status. Personnel must satisfy Yellow Book requirements every 2 years on a fixed basis. The requirements are as follows:

- At least 80 hours must be completed within every 2-calendar-year period, with at least 24 hours directly related to the government environment and government auditing.
- At least 20 hours must be completed every calendar year.

AICPA

Each employee who is an AICPA member must comply with the following AICPA CPE requirements:

- At least 120 hours must be completed within every 3-calendar-year period on a revolving basis.
- At least 20 hours must be completed in each calendar year.

Virginia Board of Accountancy (VBOA)

Virginia is the home jurisdiction of Sikich CPA LLC. As such, each employee who is a Virginia CPA certificate holder must comply with the CPE requirements contained in VBOA's Rules and Regulations. Personnel must satisfy these requirements within a 3-calendar-year period. The requirements are as follows:

- Personnel must complete at least 120 hours within every revolving 3-calendar-year period.
- Personnel must complete at least 20 hours in each calendar year.
- Those signing or authorizing the release of reports must complete 8 hours related to attestation.

Additionally, employees who hold CPA licenses in other states must also comply with the CPE requirements of those other states. Further, auditors holding other technical certifications must meet the issuing organization's respective licensing requirements, inclusive of CPE.

External CPE Vendors

To ensure employees have the appropriate resources to comply with their CPE requirements, Sikich University provides internal training opportunities to our professionals in a mix of both live and on-demand instruction, as well as access to thousands of external training opportunities offered by vendors, including:

- **Becker:** Sikich has an agreement with Becker Professional Education to provide all Sikich employees with online, on-demand access to all Becker course content, including course content specifically designed for government accounting and auditing.
- **Surgent:** Sikich has an agreement with Surgent Professional Education that provides all Sikich employees with access to cutting-edge training topics with engaging, current content.
- **Cybrary:** Sikich made a significant investment in training for our IT professionals by partnering with Cybrary, a widely recognized provider of online information systems training. Cybrary includes courses on technical topics and issues that may become relevant to the Federal Information System Controls Audit Manual (FISCAM) aspects of a financial statement audit, a Federal Information Security Modernization Act (FISMA) audit, or other IT audits.
- **EverFi:** Sikich has partnered with EverFi to provide all firm personnel with training on critical topics such as business ethics and information security

4.A.5 Capability & Process for Sharing Industry Information *[RFP Section XII, B.4.A.5.]*

Through our extensive experience performing audits and compliance reviews at R1 and R2 research universities across the country, Sikich has been able to gain unique insight into how IHEs with significant research activity can establish best practices and benchmarks, including how to develop effective monitoring of high risks and other areas of interest. Specifically:

- **Audits of OMB COVID-19 Flexibilities:** Sikich conducted 10 compliance audits that involved gaining an understanding of each awardee's implementation of flexibilities that OMB and NSF granted in response to the COVID-19 pandemic. These audits also involved testing a sample of incurred costs to determine whether awardees were compliant with specified criteria, including applicable OMB flexibilities and the Uniform Guidance. Upon completion of the COVID-19 OMB flexibility audits, the NSF OIG engaged the Sikich audit team to write a capstone report communicating common themes, findings, lessons learned, and issues related to the temporary administrative flexibilities identified while conducting these audits. The goal of the *Observations on the OMB COVID-19 Flexibilities* capstone report (Report No. 21-6-003) was to create a body of work that the federal government can use to inform future decisions in the event of another national emergency that warrants the use of administrative flexibilities.

- **Survey Phase audits of NSF Grantees:** Sikich conducted 15 survey-phase performance audits of costs that recipients claimed on NSF grant awards, with each audit having a scope that covers a 3-year period. Although the total scope varied based on the size of the auditee, these engagements often involved examining more than $80 million in costs claimed on hundreds of grant awards during the audit period. These 15 audits resulted in more than $2.7 million in questioned costs, as well as dozens of recommendations aimed at improving compliance with federal financial assistance requirements. Based on our extensive experience performing grantee audits, the NSF OIG engaged Sikich to write a capstone report on *Promising Practices for NSF Award Management* (Report No. 22-6-002). This report identified common audit findings and highlighted how award recipients could strengthen award management practices and improve the overall stewardship of funds. In 2022, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) awarded the NSF OIG team a Special Act Award for Excellence for this capstone report "in recognition of developing and executing a new and innovative work product that will result in millions of dollars of funds put to better use by facilitating the sharing of promising practices for award management throughout the NSF grant recipient community."
- **NCURA Articles:** Andrew Holzer and Megan Mesko have contributed to the audit profession by submitting articles from their respective fields. Andrew drafted an article titled "Using Data Analytics to Identify Compliance Risks" which focused on standard approaches that can be taken to monitor expenses for compliance with federal and agency regulations. It was published in NCURA's *Sponsored Research Administration: A Guide to Effective Strategies & Recommended Practices*, in January 2025. Megan drafted an article titled "You're Still on the Hook: The Real Costs of Weak Subaward Oversight" which focused on the consequences of weak subaward oversight, including penalties, findings, reputational damage, and loss of future funding as well as the best practices to avoid those scenarios. It will be published in NCURA's *Sponsored Research Administration: A Guide to Effective Strategies & Recommended Practices* in January 2026.

Further, to ensure our teams are continuously aware of emerging industry trends, updates to audit practices, and other areas of interest in the research community, Sikich:

- **Reviews Publications by Relevant Governing Organizations.** Sikich has monitoring controls in place within our business operations, quality control, and audit teams to ensure we are aware when relevant governing organizations (e.g., OMB, GAO, American Institute of Certified Public Accountants [AICPA]) publish guidance relevant to engagements we are performing, or may perform in the future. Most relevantly, in response to the COVID-19 pandemic, OMB issued memoranda that provided temporary administrative flexibilities for federal financial assistance awards, which NSF implemented. In addition to developing an audit plan that enabled us to gain an understanding of how IHEs implemented these flexibilities, we are also prepared to update any future audit programs that involve testing the allowability of costs incurred during the flexibility period that OMB granted.
- **Attends and Presents at Higher Education Conferences.** Sikich personnel often attend and present at university research administration-related conferences, including the National Council of University Research Administrators' (NCURA's) Financial Research Administration (FRA) Conference, the Association of College & University Auditors (ACUA's) Audit Interactive and AuditCon conferences, and the Society of Research Administrators International's (SRAI's) annual meetings. Examples of presentations that Sikich personnel have performed include:

NCURA

Presentation title: Questioned vs. sustained, a review of the audit resolution process

Presentation details: Megan Mesko provided insights into why funders may decide to allow costs questioned by external auditors. The presentation team also included the associate director of financial compliance at a not-for-profit organization and the dirctor of contracts & grants accounting at the University of California-Davis.

ACUA

Presentation title: Congratulations, you've been selected for an NSF incurred cost audit!

Presentation details: Megan Mesko provided insight into how internal audit can help prepare for a successful external audit outcome. The presentation team also included a member of Oregon State University's (OSU;s) internal audit team who had completed an NSF incurred-cost audit at OSU.

NGMA

Presentation title: Secret in the sauce? Data. Using data to identify compliance risks

Presentation details: When a grant is received, it's easy to kick off research and start spending; but, as the dollars start to flow, it can be difficult to keep up with monitoring that spending for compliance. The session discussed how sponsored research teams can utilize data analytics and data visualization to monitor and assess compliance risks.

- **Monitors Information, Analyses, and Advice Published by Recipients of Federal Funds.** To ensure we are aware of emerging trends and topics of interest in the IHE community, Sikich regularly reviews articles, memoranda, and other materials published by the Association of Certified Fraud Examiners (ACFE), AICPA), NCAA, Council on Governmental Relations (COGR) and the Federal Demonstration Partnership (FDP). In addition to providing information on emerging trends and topics of interest, COGR and FDP both regularly publish guidance on best practices and provide resources to help their members in the areas of research administration and compliance, financial oversight, and intellectual property.
- **Reviews Audit Resolution Reports.** Because agency management does not always sustain audit findings in OIG audit reports, Sikich continuously monitors management decisions on audits of IHEs to ensure we understand why the agency did or did not sustain a finding. This understanding ensures we can effectively identify and communicate future findings; it also provides us with insight into areas in which IHEs struggle to comply with relevant policies.
- **Examines OIG Audit Plans.** As part of their annual reporting process, most OIG offices publish an annual work plan that can be used to identify high-risk and other areas that the agency is potentially interested in examining during the upcoming year. We use these work plans to tailor our proposals and audit practices, enabling us to focus on emerging high-risk areas and other trending areas of interest.

4.A.6 Demonstrating Use of AI & Data Analytics *[RFP Section XII, B.4.A.6.]*

Data analytics and Artificial Intelligence (AI) use is integrated into professional service offerings these days and Sikich is no different. With respect to audits, Sikich is routinely utilizing a variety of analytical techniques and AI to enhance audit procedures, analysis, and efficiency. Below, we outline examples where we have leveraged technology to gain greater insight.

Full-Population Data Analysis for Anomaly Detection. Sikich supports the U.S. Patent and Trade Office (USPTO) with financial reporting consulting and transaction anomaly detection analysis. Our team has led data sourcing and analytics efforts across multiple federal engagements of comparable scope and complexity—ranging from $500,000K to $4 billion datasets—where we are developing the Statement of Net Cost through Activity Based Costing procedures, as well as supporting the USPTO with developing anomaly detection for its finance function. These initiatives have integrated invoice, travel, and general ledger (GL) data streams into simultaneous, processing-ready datasets exceeding 200,000 rows. Across these projects, we have analyzed over $4 billion in financial transactions, applying robust analytics overlays to detect anomalies, stratify risk, and score transactional behavior across multi-dimensional intersections.

We leverage advanced techniques such as geocoding and distance calculations, prohibited work detection using keyword distance algorithms, and statistical variance analysis across comparable datasets to uncover correlations, anomalies, and behavioral patterns. These capabilities allow us to derive dynamic business rules that screen for material exceptions, queue high-risk transactions for further investigation, and continuously enhance detection logic over time.

Predictive Risk Modeling & Trend Analysis. As part of our support of the National Institute of Health, we summarize the procurement card expense output generated from our data analysis queries in an Excel dashboard with dynamic visualization and tables that will clearly show anomalies and non-complaint transactions. This approach serves to minimize costs and allows for integration of the data analytics and reporting. The dashboards can be customized to include any specific content that the member(s) require such as fraud detection, trend analysis, and compliance. This reporting process and customization offers the ability to continuously provide program oversight.

Automation of Control Testing & Audit Procedures. As part of the grantee audits on behalf of the National Science Foundation OIG, we have developed automated risk analysis for control testing purposes. The automation was created in Caseware's IDEA to identify 75 different grant risks which in turn allows us to select the highest risk transactions for further analysis and testing. This automation is executed on every grantee, regardless of the general ledger detail provided by the auditee.

Additionally, Sikich in support of the Universal Service Administrative Company (USAC) Audit and Assurance Division (AAD), Sikich developed analytical procedures to test telecommunication data for compliance with federal and agency regulations. The automated procedures were scripted to assess the entirety of the population for compliance, which exceeded 260 million lines of data. The automated script was processed in IDEA and reviewed every line item for compliance and calculated a material non-compliance finding.

Integration with Existing ERP & Data Systems. Sikich's methodology and approach occurs within its environment. As such, Sikich does not integrate directly into existing ERP or Data Systems managed by our clients or auditees. However, Sikich has extensive experience with a variety of systems such as Momentum, Banner, Oracle, SAP, and Workday to name a few. We routinely coordinate with technology and database teams to identify the most useful data and how to efficiently extract it for further analysis.

Visualization Tools & Dashboards for Audit Insights. As part of Sikich's engagement to improve the background investigation procedures utilized by Human Resources, Sikich built a Microsoft PowerBI dashboard to identify the daily results of the background check process for applicants. The dashboard was built to easily refresh upon upload of a new data file. Sikich coordinated with the third-party provider and George Mason's Human Resources leadership to come to an agreement on timely reporting and the data included for routine reporting. Sikich built the dashboard in its own environment, handed over the tool to George Mason, and trained them on its use, in addition to providing procedures for its execution.

4.A.7 Administering the Engagement *[RFP Section XII, B.4.A.7.]*

To deliver this engagement in a manner consistent with our industry-leading principles of quality and integrity, we will implement an effective contract management plan and discuss with the George Mason OAC team to obtain comfort over that plan. Our contract manager, Andrew Holzer, who has previously overseen similar contracts for co-sourcing services, will work with George Mason's Office of Audit, Risk, and Compliance and Sikich SMEs to ensure that we:

- Assign qualified personnel to each engagement.
- Engage in consistent, frequent communication and coordination with all relevant Mason contact(s).
- Appropriately monitor and communicates project status (including key milestones, tasks, risks, issues, deliverables, budgets, and scheduling conflicts).

Outside of ongoing engagements, Andrew will routinely check-in and engage with George Mason OAC, as he has done in the past. At times, Sikich has discussed capabilities, scope, and staffing availability to ensure Sikich can provide the most efficient approach to any potential engagements.

With respect to invoicing, Sikich invoices on a monthly basis. The process for invoicing is based on the agreed-upon payment schedule, as outlined in individual engagement letters.

4.A.8 Sample Engagement Letters *[RFP Section XII, B.4.A.8.]*

Month Date, Year

[Vice President, Chief Audit and Compliance Officer]
Title, George Mason University
Office of University Audit, 4400 University Drive

Subject: Internal Audit Co Sourcing Services Contract (GMU-XXXX-XX-XX), [Audit Topic]

Dear [POC]:

Sikich CPA LLC is pleased to submit a proposal to assist George Mason University's (Mason's) Internal Audit team with its review of [Audit Topic].

We understand Mason's Internal Audit team would like a contractor to assist the team in performing a [Audit Topic] to determine whether:

a) XXXXXXXXXXXXX;
b) XXXXXXXXXXXXX;
c) XXXXXXXXXXXXX.

Based on our understanding of these objectives, we have proposed the following approach and steps:

1. XXXXXXXXXXXXXXXXXXXXXXX.
2. XXXXXXXXXXXXXXXXXXXXXXX.
3. XXXXXXXXXXXXXXXXXXXXXXX.
4. XXXXXXXXXXXXXXXXXXXXXXX.

The scope of the engagement will cover procedures in place and expenditures charged to Mason's general ledger from Month Date, Year to Month Date, Year. Sikich intends to complete delivery of the services

XXX days from Mason's acceptance of the engagement letter. All services provided under this statement of work will be in conformity with consulting services standards promulgated by the American Institute of Certified Public Accountants (AICPA).

Based on the anticipated scope of services outlined above and on the rates and experience levels established within our Internal Audit Co-Sourcing Contract (GMU-XXXX-XX-XX), the estimated cost for Sikich to assist on all phases of this engagement is $XX,XXX. Please initial which phases Mason would like executed as part of this engagement:

Engagement Phase	Years of Experience/ Position	Name	Proposed Rate	Proposed Hours	Proposed Cost	Phase Acceptance (Initial)
If Applicable	In-Depth Subject Matter Expert	Personnel	$XXX	XX	-	
	Manager	Personnel	$XXX	XX	-	
	>5 Years	Personnel	$XXX	XX	-	
	3-5 Years	Personnel	$XXX	XX	-	
	1-3 Years	Personnel	$XX	XX	-	
Grand Total				**XXX**	**$XX,XXX**	

Mason shall pay Sikich all reasonable expenses up to $XX,XXX for all services performed under this engagement letter on a Time and Materials (T&M) basis as set forth within GMU-XXXX-XX-XX. Mason shall not be obligated to pay for amounts in excess of the total estimated costs unless the parties agree to increase the hours and order value via a bilateral modification. Sikich shall notify Mason in writing when it has expended 80% of the budget amount and as soon as it anticipates any need for additional funding.

Sikich will submit invoices for work performed under a fully executed engagement letter on a monthly basis with payment of undisputed amounts due to Sikich net 30 days, as outlined within GMU-XXXX-XX-XX.

All documentation and information provided to or prepared by us while working on this engagement shall be considered proprietary and confidential and shall not be released to outside parties without express written permission from you.

If the foregoing is in accordance with your understanding, please sign and return to us one copy of this letter.

I look forward to continuing our relationship.

Best regards,

______________________________ ________________________

Andrew Holzer Date
Principal

Accepted:

______________________________ ________________________

[Personnel] Date
Title, George Mason University

4.A.9 Client References *[RFP Section XII, B.4.a.9]*

Table 3 provides contact information for our client references. As a result of recently completed engagements, there is no immediate and ongoing work with University of Illinois, George Mason OAC, VCCS, or Eastern Illinois University.

Table 3: List of Client References

Client Name	Reference Name
University of Illinois, Springfield	Mike Herman **Title:** Director of Athletics **Address:** One University Plaza, MS REC 2004 | Springfield, IL 62703-5407 **Ph:** 217.206.7592 **Email:** mherm22@uis.edu
George Mason OAC	Edward Dittmeier **Title:** Chief Audit and Compliance Officer **Address:** 4400 University Blvd | Fairfax, VA 22030 **Ph:** 703.993.3091 **Email:** edittmei@gmu.edu
VCCS	Michael Skrocki **Title:** Director of Internal Audit **Address:** 300 Arboretum Place, Suite 200 | Richmond, VA 23236 **Ph:** 804.819.4955 **Email:** mskrocki@vccs.edu
NSF OIG	Erica Wilkins **Title:** Contracting Officer's Representative (COR) & Audit Manager **Address:** 2415 Eisenhower Avenue | Alexandria, VA 22314 **Ph:** N/A **Email:** ewilkings@nsf.gov
AmeriCorps	Lauren Lesko **Title:** Assistant Inspector General for Audits **Address:** 250 E Street SW, Suite 4100 | Washington, DC 20525 **Ph:** 202.880.9292 **Email:** l.lesko@americorpsoig.gov
Eastern Illinois University	Sara Metzger **Title:** Assistant Director of Financial & Compliance Audits **Address:** 400 W. Monroe, Suite 306 | Springfield, IL 62704 **Ph:** 217.782.6046 **Email:** smetzger@auditor.illinois.gov
U.S. Semiquincentennial Commission	Victoria Tigwell **Title:** Director of Administration **Address:** 1300 Pennsylvania Ave NW, Suite 200 | Washington, DC 20004 **Ph:** 612.991.3131 **Email:** vtigwell@america250.gov
U.S. Patent and Trademark Office	Safana S. Ahmed **Title:** Director, Activity-Based Information Division **Address:** 600 Dulany Street | Alexandria, VA 22314 **Ph:** 571.272.7561 **Email:** Safana.Ahmed@uspto.gov
National Institute of Health	Vanessa Palacios **Title:** Contracting Officer Representative & Program Analyst, Division of Simplified Acquisition Policy & Services **Phone:** (301) 435-6716 **Email:** vanessa.palacios@nih.gov

5. INFORMATION PROTECTION *[RFP SECTION XII, B.5.]*

Sikich is dedicated to ensuring information, data, results, and confidentiality is maintained across each engagement we execute. As a federal contractor, we are held to specific security standards. As such, we employ those across the majority of engagements. Where an audit engagement may require it, Sikich has enhanced security environments in which it can operate to sufficiently protect audit data.

5.A SAFEGUARDING CLIENT DATA *[RFP SECTION XII, B.5.A.]*

Sikich is aware of the sensitive nature of the information obtained during any of our engagements, and we take extreme care in protecting information obtained during the course of our work. Sikich maintains a comprehensive information security and controls program aligned with National Institute of Standards and Technology (NIST) Special Publication (SP) 800-171 to protect Sikich and client data. Key highlights of our information security program include:

rd-approved policies and procedures
r activity monitoring
point detection and response
meter defense systems
iil security
ıre web gateway
ı encryption in transit and at rest
ı access monitoring

ıerability management program
ti-factor authentication
7 security monitoring
rterly cybersecurity training for all employees
ensive background checks for all employees
der threat training for all employees

In instances where heightened security is required for an audit, Sikich has a separate operating environment with enhanced security. Sikich has previously used this environment to protect privileged information on one specific George Mason OAC engagement. Sikich will consider all data it receives from George Mason as private and confidential and will not use the data collected in research projects and/or for other Sikich clients.

APPENDIX A: PROPOSED PERSONNEL RESUMES

ANDREW HOLZER, CPA, CFE, CISA	
Company Title	Principal
Years of Experience	**Sikich:** 5.75 **Previous Professional:** 7.5
Education	B.S., Accounting, Saint Francis University, 2012
Professional Licensing/ Certifications	Certified Public Accountant (CPA): VA, 2016 (#44983) Certified Fraud Examiner (CFE) Certified Information Systems Auditor (CISA)
Professional Affiliations	ISACA American Institute of Certified Public Accountants (AICPA) Association of Certified Fraud Examiners (ACFE)

EXPERIENCE SUMMARY

Andrew Holzer is a principal with Sikich's Government Services team and has more than 13 years of experience working with governmental Offices of Inspectors General (OIGs) and Offices of the Chief Financial Officer (OCFOs), including 11 years performing and overseeing Generally Accepted Government Auditing Standards (GAGAS)-compliant financial audits, performance audits, and compliance reviews. As a result, Andrew brings a robust background and considerable expertise in supporting governmental agencies in auditing and overseeing grant management environments and grant and federal funding.

Andrew currently oversees independent internal audit work for institutes of higher education (IHEs) in the Commonwealth of Virginia, including George Mason University (George Mason) and the Virginia Community College System (VCCS). With respect to George Mason, Andrew supports the George Mason Office of Audit and Compliance (OAC) in its assessments of George Mason's controls and efficiencies. Andrew recently oversaw the assessment of George Mason's Athletic Department and its compliance with National Collegiate Athletic Association (NCAA) regulations with respect to financial aid, eligibility, and recruitment, in accordance with NCAA bylaws. This engagement resulted in open recommendations for George Mason and its Athletic Department. With respect to VCCS, Andrew supports the internal audit department in performing first-time assessments of various processes and controls. Andrew currently oversees three separate engagements, all with the objective of assessing system-wide controls for improvement at the individual college level.

Additionally, Andrew has 5 years of experience ***leading performance audits and compliance reviews of contract and grant funding*** at various federal agencies. Andrew has both led and overseen the issuance of more than a dozen individual performance audit reports specific to the National Science Foundation (NSF) grant funding issued to IHEs and non-profit organizations (NPOs). As part of these engagements, Andrew has designed a variety of data analytic procedures to increase the efficiency of sampling and testing. Andrew has also contributed to various NSF capstone reports, including the NSF OIG's *Capstone Report: Observations on the OMB [Office of Management and Budget] COVID-19 Flexibilities* and *Promising Practices for NSF Award Management*, which summarize the most common audit report findings, provide suggestions for how to ensure compliance in those areas, and identify promising practices implemented by audited institutions in an effort to assist the award recipient community and to improve the stewardship of federal funds across the NSF award recipient population.

Additionally, AGA published Andrew in its *Journal of Governmental Financial Management* with the article "Data Modernization & Innovation in the Pandemic." Andrew also leads training sessions on creating data analytic solutions to monitor grant management risks and compliance. Below, we highlight Andrew's relevant experience.

INSTITUTE OF HIGHER EDUCATION ENGAGEMENTS

Virginia Community College System (VCCS), Internal Audit Department. *Principal,* October 2024 – Present
Andrew oversaw multiple audit engagements specific to entity-wide processes. Specifically, Andrew oversaw the assessment of the funding allocation model for VCCS and the individual colleges. The engagement team assessed whether the allocation model was operating as designed and identified the specific, relevant controls for executing the allocation model. Andrew also oversaw both a Human Resources (HR) orientation audit and a fraud risk assessment.

George Mason, Office of Audit and Compliance (OAC). *Principal*, January 2024 – Present; *Senior Audit Manager*, September 2022 – December 2023
George Mason engaged Sikich to assist with numerous internal audit co-sourcing service tasks. Andrew has led and overseen the following engagements:

- ***NCAA Financial Aid, Eligibility, and Recruitment Review:*** Sikich executed an independent review of how the George Mason Athletic Department is maintaining compliance with NCAA bylaws and regulations with respect to financial aid, eligibility, and recruitment. Sikich used the Association of College and University Auditors (ACUA) guide for auditing NCAA bylaws and implemented our own procedures to ensure that the George Mason Athletic Department appropriately tracked its athletes' compliance with respect to how much financial aid they could receive, whether they remained eligible, and that their recruitment was appropriate.
- ***Background Investigations Review:*** Andrew previously oversaw a background investigation review at George Mason on behalf of the George Mason OAC's Internal Audit team. The review included assessing employees with and without background investigations, as well as the policies and procedures in place regulating background investigations. We also performed an assessment of the federal and state regulations covering background investigations and the George Mason vendors and departments performing background investigations.
- ***Background Checks:*** As a result of the background investigations review, the Executive Vice President of Finance and Administration engaged the Sikich team to implement the recommendations outlined in the audit report. Specifically, we assist the Central HR team in cleaning up the background investigation status of active employees, developing and employing new policies and procedures for managing and monitoring background investigations, and assessing additional gaps in George Mason's procedures to ensure complete compliance with George Mason policies.
- ***Review of Accounts Payable, Purchase Cards (P-Cards), and Procurement:*** Andrew led engagements for information technology (IT) audit augmentation support and accounts payable, P-Card, and procurement audits.

FINANCIAL & PERFORMANCE AUDITS

Library of Congress (LOC), OIG. *Principal*, January 2024 – Present; *Senior Manager*, September – December 2023
Andrew oversaw the follow-up evaluation of LOC's Visitor Experience Master Plan. The engagement team performed the evaluation in accordance with Council of the Inspectors General on Integrity and Efficiency (CIGIE) evaluation standards to determine whether the program is on schedule, whether the cost estimates are reasonable, and whether LOC will meet its private funds goal for the program.

NSF, OIG. *Principal*, January 2024 – Present; *Senior Manager*, April 2020 – December 2023
Andrew has managed and led cost-incurred performance audits of NSF grant funds issued to various IHEs, each of which involves a preliminary survey phase that leads to a recommendation as to whether an additional performance, internal control, or accounting system audit is needed.

Andrew also manages the team that reviews each IHE's policies and procedures to evaluate the strengths and weaknesses of the IHE's internal controls. This team also selects and tests a sample of transactions, as well as provides recommendations to the NSF OIG regarding whether any additional audit work may be appropriate. Andrew uses IDEA software to detect and extract data anomalies in each organization's general ledger for further testing.

Andrew's responsibilities include managing and overseeing the review of extracted transactions to evaluate the allowability, allocability, and reasonableness of each transaction in accordance with 2 Code of Federal Regulations (CFR) 220 (formerly Office of Management and Budget [OMB] *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*), 2 CFR Part 200, NSF allowability criteria, and organization-specific policies and procedures; reviewing original award documents, award modification requests, approval documents, and correspondence between NSF and the auditee to determine whether expenses appear to be reasonable and appropriately approved; examining the results of the initial testing sample; and evaluating which data tests should be expanded to identify additional anomalies within the organizational data.

Andrew previously participated in audits of IHEs' implementation of the temporary Coronavirus Disease 2019 (COVID-19) administrative flexibilities issued by OMB and the NSF implementation guidance. Andrew oversaw walkthroughs and obtained an understanding of how awardees used NSF and other funding (e.g., Higher Education Emergency Relief Funds, Paycheck Protection Program) to cover costs; reviewed and reconciled awardee financial data to expenses claimed in the Award Cash Management $ervice (ACM$); and used data analytics to judgmentally test expenses incurred in accordance with the COVID-19 flexibilities to determine whether the chosen expenses were allowable, allocable, and reasonable. Andrew previously assisted in developing two separate memoranda on behalf of NSF OIG: the COVID-19 memorandum, which summarized the results of the COVID-19 OMB flexibilities audits, and the NSF OIG best practices memorandum, which summarized best practice policies and procedures from various institutions. This report identified strengths and weaknesses in policies and procedures across the NSF grant audits and summarized the findings for the broader research community's use.

Universal Service Administrative Company (USAC), Audit and Assurance Division. *Principal*, January 2024 – Present; *Senior Audit Manager*, April 2020 – December 2023
Andrew currently manages several performance audits to assist USAC's Audit and Assurance Division in its examination of recipients of funding from the Universal Service Fund (USF) related to disbursements from the USF for a 12-month period. Andrew oversees audits under the E-Rate program, High Cost Program, and Lifeline program. Andrew oversees over 40+ ongoing audits.

Department of State (DOS). *Senior Audit Manager (Kearney & Company)*, March 2014 – January 2019
Andrew managed and oversaw all aspects of financial statement and performance audits for DOS, including overseeing eight financial and IT-related cycles—with ten total staff—as part of the DOS financial statement audit between fiscal years (FYs) 2014 and 2018. Andrew also coordinated and led daily interactions with DOS OIG management regarding audit procedures, audit issues, and contract deliverables; coordinated with DOS audit liaisons regarding the delivery of audit documentation; and led site visits to Charleston, South Carolina, and three separate U.S. embassies as part of the DOS financial statement audits.

Andrew ensured that audit procedures complied with applicable Yellow Book and *Federal Audit Manual* (FAM) standards. Andrew significantly contributed to the delivery of five financial statement audit opinions and two performance audit reports at DOS. Andrew also coordinated and led the performance audit response at the request of the U.S. Senate Committee on Homeland Security and Governmental Affairs.

Additionally, Andrew improved DOS' revenue validation analytics through the use of Galvanize (formerly Audit Command Language [ACL] Analytics) and IDEA, which improved revenue recognition and identified potential fraudulent revenue reporting at U.S. embassies. Andrew coordinated with the DOS OIG Investigation team regarding any potential fraudulent revenue reporting amongst the U.S. embassies. Andrew also ensured DOS had updated its accounting standards in accordance with the Foreign Affairs Manual, the Federal Accounting Standards Advisory Board (FASAB), and the Foreign Affairs Handbook. Additionally, Andrew developed performance audit methodologies to identify both duplicative and unreported IT assets at DOS, including an assessment of asset tracking during the IT asset life cycle. Andrew also developed performance audit methodologies to identify gaps in controls related to the DOS system development life cycle (SDLC) process, which included assessing the initial requirements for the SDLC through decommissioning, if needed.

Defense Information Systems Agency (DISA), OIG. *Senior Audit Manager (Kearney & Company)*, October 2018 – January 2019
Andrew managed and oversaw all aspects of the financial statement and performance audits at DISA, including coordinating and leading daily interaction with DISA OIG management regarding audit procedures, audit issues, and contract deliverables. Andrew also coordinated with DISA audit liaisons regarding the delivery of audit documentation. Additionally, Andrew developed repeatable beginning balance analytics and sampling methodologies for the DISA audit in the first year, which the audit team used in the following audit years. This included cleaning and improving the data.

CONSULTING EXPERIENCE

Department of Labor (DOL), *Senior Audit Manager (Kearney & Company)*, August 2012 – February 2014, January – September 2016
Andrew oversaw consulting engagements that included 4 staff and more than 15 financial services. Andrew analyzed the validity, completeness, and accuracy of manual general ledger adjustments by tracing support back to originating transactions through journal voucher analyses, fund balance reconciliations, and financial statement analyses.

DATA ANALYTICS EXPERIENCE

Sikich Analytics Team. *Chairman/Senior Manager*, July 2020 – Present
Andrew established the Sikich Analytics Team as the company's firm-wide resource for data analytics. This included establishing the committee's charter, mission statement, and responsibilities.

Andrew executed the committee charter by overseeing the development, research, and execution of software research and testing, data analytic proposal development, and data analytic solution development and scripting. Andrew also led the coordination of personnel experience to meet the needs of our clients and the firm as a whole. Additionally, Andrew oversaw the creation of a software test plan and testing of two different software products for adoption by the company following partner management consideration.

Andrew also assisted in developing a software inventory to track and understand viable data analytic tools available internally and externally, as well as those used by our clients. Lastly, Andrew developed standardized, repeatable analytic script solutions for the company's NSF engagements using the IDEA analytic tool.

Kearney & Company. *Analytics Team Champion, Senior Manager*, January 2017 – January 2019
Andrew participated in the integration of the ACL Analytics tool across the firm. Specifically, Andrew integrated the ACL Analytics software into ongoing engagements at DOS and DISA, including using ACL Analytics to develop new and more efficient processes to replace processes previously built around

other software. Lastly, Andrew built new, automated procedures for audit cycles that did not previously use data analytics.

Andrew also participated in a firm-wide initiative to identify and build solutions that could be repeated and adapted on multiple projects across the firm. Andrew would identify solutions for development and build templates and scripts for repeatable use on all engagements. Andrew presented these solutions at monthly data analytic champion team meetings.

PREVIOUS PROFESSIONAL EXPERIENCE

Federal Government (Intelligence Agency OIG) **01/2019 – 03/2020**
OIG IT Auditor

Kearney & Company **06/2012 – 01/2019**
Senior Manager

MEGAN MESKO, CPA, CFE	
Company Title	Director
Years of Experience	**Sikich:** 15
Education	B.S., Accounting & Information Systems and Finance, Virginia Polytechnic Institute and State University, 2011
Professional Licenses/ Certifications	Certified Public Accountant (CPA): VA, 2012 (#39721) Certified Fraud Examiner (CFE)
Professional Affiliations	AGA Association of Certified Fraud Examiners (ACFE)

EXPERIENCE SUMMARY

Megan Mesko is a Director with Sikich's Government Services team and has 14.5 years of experience performing Generally Accepted Government Auditing Standards (GAGAS) performance audits, agreed-upon procedures (AUPs), and compliance reviews of contract and grant funding awarded to institutes of higher education (IHEs), not-for-profits (NPOs), hospitals, and for-profit organizations on behalf of federal and state Offices of Inspectors General (OIGs), NPOs, and quasi-federal entities. Megan's extensive experience has allowed her to assist in the publishing of multiple capstone reports aimed at improving financial grant management environments and to her being asked to present on a variety of compliance, grant/contract, and audit-related topics at National Council of Undergraduate Research Administrators (NCURA), National Grant Management Association (NGMA), and Association of Government Accountants (AGA) conferences.

Megan is highly experienced in testing compliance with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), federal agency policies and grant/contract-specific terms and conditions. Megan has also conducted multiple performance audits of internal agency programs and operations in accordance with GAGAS, as well as participated in multiple Council of the Inspectors General on Integrity and Efficiency (CIGIE) evaluations and inspections. Megan's extensive grant experience has led to assisting with the publication of multiple capstone reports, including the National Science Foundation (NSF) OIG's *Promising Practices for NSF Award Management (Report No. 22-6-002)*, which won the CIGIE ***Special Act Award for Excellence*** in 2022. Below, we highlight Megan's relevant experience.

INSTITUTE OF HIGHER EDUCATION ENGAGEMENTS

George Mason University (George Mason), Office of Audit and Compliance (OAC). *Director,* January 2026 – Present; *Principal*, September 2022 – December 2025
Megan assisted George Mason's internal audit team in performing an internal audit of George Mason's compliance with its background investigation policies and procedures. George Mason engaged Sikich to assist its Human Resources team in implementing the recommendations made in the internal audit report.

PERFORMANCE AUDITS

NSF OIG. *Director,* January 2026 – Present; *Principal*, January 2019 – December 2025; *Senior Manager*, June – December 2018; *Manager*, January 2016 – May 2018; *Supervisory Senior*, July 2014 – January 2016; *Senior*, February 2013 – July 2014
Megan has participated in more than 70 audits of costs claimed by IHEs, NPOs, and hospitals on NSF grants and cooperative agreements (CAs), including:

- ***Survey-phase performance audits (15):*** Megan led audit teams responsible for (1) reconciling costs claimed by recipients on NSF awards during a 3-year period of performance; (2) reviewing recipient policies and procedures to assess the strengths and weaknesses of the recipient's grant management environment, and (3) judgmentally selecting and testing transactions to evaluate whether costs charged were allowable, allocable, reasonable, and compliant with federal, NSF, award-specific, and organizational terms and conditions. Megan then prepared an Organizational Risk Assessment (ORA) that summarized the methodology used to conduct the survey phase, strengths and weaknesses of the recipient's grant management environment, risks associated with each weakness identified, and recommendations for additional audit tasks or to terminate the audit, as determined appropriate.

- ***Coronavirus Disease 2019 (COVID-19) Office of Management and Budget (OMB) flexibility audits (10):*** Megan led audit teams responsible for gaining an understanding of each organization's implementation of administrative flexibilities OMB granted in response to the COVID-19 pandemic. The teams conducted interviews to evaluate whether—and how—the organization implemented the COVID-19 flexibilities. The team also used a data analytics approach to conduct judgmental testing of expenses incurred in accordance with the COVID-19 flexibilities, as well as evaluated whether the IHEs' and NPOs' implementation of the flexibilities conformed with applicable federal guidance and NSF terms and conditions.
- ***Small-scale award recipient audits (19):*** Megan led audit teams responsible for evaluating each recipient's grant management environment and capabilities. These teams reviewed and reconciled general ledger (GL) and subledger data, conducted interviews, and sampled and tested transactions. Megan and the audit team prepared and submitted a final report for each audit, detailing any findings and recommendations for NSF to consider during the audit remediation process.
- ***Subawardee audits (4):*** Megan led audit teams responsible for: (1) reviewing NSF prime award recipients' compliance with requirements for pass-through entities and organization-specific subaward monitoring policies/procedures; and (2) evaluating whether subaward costs claimed were supported, allowable, allocable, and reasonable. These audits involved gathering and reviewing GL data from both the prime recipient and high-risk subawardees and selecting high-risk expense transactions for testing to evaluate whether expenses claimed on NSF awards were allowable, allocable, reasonable, and in conformity with federal, NSF, award-specific, and organization-specific terms and conditions.
- ***Mid-Scale Research Infrastructure (MSRI) audits (4):*** Megan led audit teams responsible for evaluating each organization's award management and oversight capabilities as they related to MSRI's award-specific requirements.
- ***Program-specific audit (1):*** Megan led the audit team responsible for evaluating whether costs charged to an IHE's Established Program to Stimulate Competitive Research (EPSCoR) awards were allowable, allocable, reasonable, and compliant with federal, NSF, award-specific, and organizational terms and conditions.
- ***Data analytics audits (17):*** Megan led audit teams responsible for reconciling costs claimed by NSF award recipients during a 3-year period of performance. The team used data analytics to select a sample of high-risk expenses and evaluate whether costs charged to NSF awards were allowable, allocable, reasonable, and compliant with federal, NSF, award-specific, and organizational terms and conditions.
- ***Audits of management fees awarded under CAs (2):*** Megan was responsible for evaluating whether the awardees accumulated management fee expenses in compliance with the requirements established in the applicable CAs, whether the fees were necessary to facilitate the basic operations and viability of the awardees, and whether the awardees used the fees to pay for allocable, reasonable, and allowable expenses.

In addition to participating in audits of NSF grantees, Megan has also participated in one audit of NSF:

- ***Mid-Scale Research Infrastructure Program (MSRIP) audit (1)***: Megan led the audit team responsible for conducting an audit of NSF's MSRIP, the objective of which was to determine if

NSF had sufficient policies and procedures to conduct oversight of mid-scale program operations and ensure awardees are able to meet program objectives.

In addition to leading these audit engagements, Megan assisted the NSF OIG with various consulting activities, including publishing two capstone reports, which summarize the results of audit report findings and provide suggestions for improving grant management processes:

- Capstone Report: Observations on the OMB COVID-19 Flexibilities (Report No. 21-6-003)
- Promising Practices for NSF Award Management (Report No. 22-6-002)
- Review of NSF Recipient Compliance with NSF Harassment Terms and Conditions (Report No. 25-09-004)

US Department of Agriculture (USDA) Office of Inspector General (OIG). *Director,* January 2026 – Present; *Principal*, October 2025 – December 2025

Megan is participating in a survey-phase performance audit of costs claimed by an IHE on USDA National Institute of Food and Agriculture (NIFA) competitive awards. Megan leads the audit team responsible for reconciling costs claimed during the fiscal year, reviewing policies and procedures to assess the strengths and weaknesses of the IHE's grant management environment, performing data analytics to select high risk expenses, and testing transactions to evaluate whether costs charged were allowable, allocable, reasonable, and compliant with federal, USDA, award-specific, and organizational terms and conditions. Megan will also be responsible for preparing an ORA, which will summarize strengths and weaknesses of the IHE's grant management environment and will include recommendations for additional audit tasks based on the risks associated with the weaknesses identified.

Legal Services Commission (LSC) OIG. *Director,* January 2026 – Present; *Principal*, October 2022 – December 2025

Megan currently participates in three performance audits for the LSC OIG, leading the three teams responsible for:

- Performing an audit to identify and report on any gaps that currently exist in LSC's documented policies, processes, guidance, monitoring, and fraud prevention activities, tracking mechanisms, and other structures related to administration of disaster grants.
- Evaluating an LSC grantee's compliance with LSC regulations and guidance applicable to its basic field grants, response grants, and telework capacity-building grants.
- Designing an audit to assess the effectiveness and efficiency of LSC's oversight of its interest in grantees' real property, including fiscal accountability, compliance with LSC regulations, and applicable accounting and financial reporting standards.

Universal Service Administrative Company (USAC), Audit and Assurance Division (AAD). *Director,* January 2026 – Present; *Principal*, April 2022 – December 2025; *Manager*, April – August 2016; *Supervisory Senior*, June – August 2015; *Senior*, April – June 2015

Megan currently leads audit teams responsible for conducting dozens of performance audits of USAC E-Rate program beneficiaries and service providers annually under task orders issued by USAC's AAD. Under each of these task orders, the audit team performs testing to evaluate whether E-Rate program beneficiaries and service providers complied with relevant regulations for Universal Service Fund (USF) E-Rate support.

Under two prior 3-year contracts with USAC's AAD, Megan participated in an assessment program designed by USAC and the Federal Communications Commission (FCC) to determine estimated rates of improper payments for USF programs. Specifically, Megan assisted with performing site visits, which included assessing specific payments made to selected beneficiaries to determine whether the payments were made in accordance with FCC Rules.

Virginia Office of State Inspector General (VA OSIG). *Principal*, January 2024 – December 2025
Megan has participated in two GAGAS performance audits for VA OSIG, including an audit of Virginia's Department of Labor and Industry's (DOLI's) Administration of the Virginia Occupational Safety and Health (VOSH) and Boiler and Pressure Vessel (BPV) Safety Programs and an audit of the Virginia Tourism Corporation (VTC). The audit of DOLI's administration of the VOSH and BPV safety programs involved evaluating whether the performance measures developed for the VOSH and Boiler and Pressure Vessel Safety programs were sufficient and effective in evaluating program success, as well as determining whether personnel perform program inspections in compliance with applicable laws, regulations, and policies. The scope of the VTC engagement was to determine the extent to which VTC's advertising strategies align with its overarching goals of promoting tourism in the Commonwealth.

Arizona Office of the Auditor General (AZ OAG). *Director,* January 2026 – Present; *Principal*, August 2025 – December 2025
The AZ OAG has contracted Sikich to conduct various performance audits. Megan is currently assisting an audit team on an audit of the Arizona School for the Deaf and Blind (ASDB) with an objective of evaluating the effectiveness of ASDB's operations and its compliance with applicable regulations. Megan is also responsible for performing the independent quality control reviews on two other performance audit engagements for the AZ OAG.

AmeriCorps OIG. Director, January 2026– Present, *Principal*, January 2019 – December 2025; *Senior Manager*, June – December 2018; *Manager*, November 2017 – May 2018; *Manager*, November 2015 – May 2016; *Supervisory Senior*, November 2014 – May 2015; *Senior*, January – August 2013; *Staff*, January – August 2012
Megan has participated in approximately two dozen engagements for the AmeriCorps OIG including the following GAGAS (Yellow Book) performance audits, agreed upon procedures (AUPs), and Council of the Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation (Blue Book) engagements:

- ***AmeriCorps Grantee Performance Audits and AUPs:*** Megan has participated in five AUPs, five performance audits and one CIGIE inspection of funding awarded to AmeriCorps State Commissions and National Direct grantees. The objectives of these engagements were to determine whether grantees expended AmeriCorps-funded federal assistance in accordance with grant terms and provisions, laws, and regulations, as well as to report upon compliance, controls, and questioned costs.

  Megan also participated in a performance audit to determine whether AmeriCorps Seniors-funded grantees had effective financial management systems that fully complied with 2 Code of Federal Regulations (CFR) Section § 200.302. This engagement involved developing a risk assessment designed to evaluate which of the more than 700 Senior Corps grantees displayed high risks commensurate or disproportionate to its federal award(s), as well as selecting and testing the compliance of 15 grantees selected for the audit sample.

- ***Improper Payment Performance Audits (10):*** Megan has participated in the performance audit of AmeriCorps' compliance with the Improper Payment Elimination and Recovery Act (IPERA), as well as Payment Integrity Information Act of 2019 (PIIA) audits for AmeriCorps since 2014. Megan has been responsible for reviewing the information AmeriCorps reports in its Annual Management Reports to evaluate whether it has complied with OMB's criteria for compliance with IPERA/PIIA, as described in applicable OMB Memorandums. Specifically, Megan led the team responsible for verifying whether AmeriCorps has conducted a program-specific risk assessment for all applicable programs, published valid improper payment estimates for all programs identified as susceptible to significant improper payments, and published programmatic root cause-focused corrective action plans (CAPs). Her team also ensures AmeriCorps has published—and is meeting—its annual improper payment reduction targets.

- ***Desk Review (1):*** Megan participated in a *Desk Review of Public Health AmeriCorps New Grantees.* The objective of which was to identify and assess risks associated with selected grantees to identify any potential areas of non-compliance, internal control deficiencies, or performance issues. Specifically, the team evaluated whether grantees had sufficient internal controls in place to comply with regulations surrounding member management, grantee staff timekeeping, grantee member timekeeping, performance reporting, financial reporting, grant management, drawdown of funds, and accounting transactions.

- ***Investigations (1):*** Megan assisted AmeriCorps OIG investigators in reviewing AmeriCorps lease agreements to evaluate whether AmeriCorps had appropriately negotiated and awarded the agreements.

Library of Congress (LOC) OIG. *Director,* January 2026 – Present; *Principal*, October 2022 – December 2025
Megan assists the LOC OIG in performing an evaluation under CIGIE's *Quality Standards for Inspection and Evaluation* (the Blue Book) to determine whether an LOC construction project is on schedule and within budget.

COMMERCIAL FINANCIAL CONSULTING ENGAGEMENTS

Patient-Centered Outcomes Research Institute (PCORI). *Director,* January 2026 – Present; *Principal*, January 2019 – December 2025; *Senior Manager*, June – December 2018; *Manager*, July 2016 – May 2018

Since 2022, Megan has served as the quality control (QC) reviewer for Sikich's compliance review activities for PCORI. Megan reviews the final work products before the team sends them to PCORI and ensures that the team completed all work in accordance with Sikich's applicable QC procedures. Megan also provides consulting services to PCORI's financial compliance team, as requested.

From 2016 to 2022, Megan assisted in developing—and was responsible for overseeing—annual risk assessments performed on PCORI's active research portfolio, which involved reviewing more than 400 contracts representing more than $2.3 billion in funding that PCORI awarded to nonprofit organizations, IHEs, and for-profit organizations. Based on the results of these annual risk assessments, Megan's team identified high-risk organizations to include in compliance reviews during the year. Megan also led 89 compliance reviews of contracts awarded to 53 different IHEs, hospitals, and non-profit research organizations. Her team reviewed each contract's specific terms and conditions, reconciled the contractor's accounting system records to costs it invoiced to PCORI, and selected and tested a judgmental sample of transactions to ensure compliance with PCORI contract terms and conditions.

St. Jude Children's Research Hospital (SJCRH). *Director,* January 2026 – Present; *Principal*, March 2023 – December 2025
Megan is assisting SJCRH with the development of its internal risk-based compliance review program. Megan's responsibilities for this engagement have included (1) interviewing relevant SJCRH personnel/business units to gain an understanding of the types of programs, awards, and activities that SJCRH would want reviewed as part of its monitoring activities; (2) developing a draft risk matrix that

can be used to evaluate and assign risk scores to SJCRH programs, awards, and/or other relevant activities; (3) creating a policy/procedure document outlining how to complete the risk assessment; and (4) reviewing and validating the results of the risk assessment dashboard developed to continuously assess award risks.

Under previous contracts with SJCRH, Megan has also assisted with internal audits, policy and procedure reviews, and with the development of policies and procedures developed to comply with federal terms and conditions.

New York University (NYU), Marron Institute. *Principal*, December 2019 – February 2021
Megan participated in a consulting engagement to review expenditures that NYU Marron reported to the United Nations Office for Project Services (UNOPS) for costs accumulated under a contract to support a Climate Resilient Cities Project in Grenada. Megan confirmed the receipt of UNOPS funding and examined award expenditures to evaluate whether NYU incurred the expenses it charged to the contract in accordance with NYU's policies and procedures, as well as with the terms and conditions established within the UNOPS contract.

Virginia Department of Transportation (VDOT), Assurance and Compliance Office. *Manager*, May – June 2016
Megan conducted a review of an audit of a consulting engineering firm's indirect cost rates. Megan reviewed the certified public accounting (CPA) firm's workpapers to ensure compliance with GAGAS, generally accepted auditing standards (GAAS), the Federal Acquisition Regulation (FAR) Part 31, American Association of State Highway and Transportation Officials (AASHTO) guidance, and other interpretive guidance, then determined whether the recommended indirect cost rates were in accordance with the FAR.

Smithsonian Institution (SI), National Museum of Natural History (NMNH). *Supervisory Senior*, December 2014
Megan participated in a consulting engagement to review expenditures NMNH reported to the Charities Aid Foundation (CAF) for costs accumulated under its awards. Megan confirmed the receipt of CAF contributions and examined award expenditures to evaluate whether NMNH appeared to have incurred the expenses in accordance with its charitable aims and objectives.

Community Care Network of Virginia (CCNV). *Staff*, January – October 2012
Megan participated in an engagement to perform consulting services at an organization that had received U.S. Department of Health and Human Services (HHS), Health Resources and Services Administration (HRSA) funding. The engagement team provided consulting support to ensure that CCNV adequately supported the expenses it incurred for five grants and that the expenses complied with FAR cost principles, as well as with HRSA program requirements. Megan analyzed expenditures for the five grants, which totaled more than $4.3 million, to determine whether the expenditures were allowable under grant provisions and assisted in developing the firm's indirect cost rate.

KRISTEN KOMARA, CPA		
Company Title	Manager	
Years of Experience	**Sikich:** 5.5	**Previous Professional:** 2.5
Education	B.S., Accounting, Susquehanna University, 2020	
Professional Licensing/ Certifications	Certified Public Accountant (CPA): VA, 2024 (#54018)	
Professional Affiliations	N/A	

EXPERIENCE SUMMARY

Kristen Komara is a manager with Sikich's Government Services team, specializing in performance audits and reviews. Kristen has more than 5 years of audit experience that includes performing Generally Accepted Government Auditing Standards (GAGAS or the "Yellow Book")-compliant performance audits and reviews on behalf of federal Offices of Inspectors General (OIGs), including the Architect of the Capitol (AOC) and the Library of Congress (LOC). Kristen has also supported the audit and assurance divisions of quasi-federal organizations, including the Smithsonian Institution (SI) and the Universal Service Administrative Company (USAC). Kristen has participated in multiple institutes of higher education (IHE)-related engagements with George Mason University (George Mason) and Virginia Community College System's (VCCS') Internal Audit departments. With respect to George Mason, Kristen participated in the assessment of George Mason's Athletic Department and its compliance with NCAA regulations related to financial aid, eligibility, and recruitment. Kristen also participated in an accounts payable and procurement audit, as well as a background investigation consulting engagement. With respect to VCCS, Kristen participated in a consulting engagement related to reviewing VCCS' funding tool. Kristen's performance audit experience includes performing reviews of allowable costs, evaluating the efficiency and effectiveness of internal controls at federal agencies, and verifying the appropriate application of federal regulations and rules specific to program funding.

Kristen has also participated in forensic engagements related to falsified data and claims, inflated costs, funds tracing, and incurred costs due to project delays. Kristen's experience includes assisting OIGs and other entities—both government and commercial—with civil and criminal investigations by estimating damages related to fraud allegations and equitable adjustment claims against individuals and entities. Below, we highlight Kristen's relevant experience.

INSTITUTE OF HIGHER EDUCATION ENGAGEMENTS

George Mason, Office of Audit and Compliance (OAC). *Manager*, July 2025 – Present; *Supervisory Senior*, July 2024 – July 2025; *Senior*, November 2023 – July 2024
George Mason has engaged Sikich to assist with numerous internal audit co-sourcing service tasks. Kristen has participated in the following engagements:

- ***NCAA Financial Aid, Eligibility, and Recruitment Review:*** Kristen assisted with an audit to evaluate George Mason's compliance with NCAA standards and regulations for financial aid, eligibility, and recruitment. Kristen assisted with reviewing policies and procedures, completing and reviewing attribute testing, leading walkthroughs and status meetings, and preparing the report, as well as performing other engagement-specific responsibilities.
- ***Background Investigations Review:*** Kristen participated in a background investigation consulting engagement to review policies and procedures. Kristen provided feedback for updates, collaborated with the client, completed ad hoc requests, applied data analytics procedures, and conducted walkthrough meetings to gain a deeper understanding of existing processes.
- ***Accounts Payable Review:*** Kristen assisted with an accounts payable and procurement audit. Kristen assisted with reviewing policies and procedures, completing and reviewing attribute testing, applying

data analytics procedures, leading walkthroughs and status meetings, and preparing the report, as well as performing other engagement-specific responsibilities.

- ***Internal Audit Services (Horizon Hall):*** Kristen assisted with an audit to investigate a complaint alleging that George Mason constructed a new campus building that: 1) did not adhere to the approved building program, and 2) did not meet the Commonwealth of Virginia's (VA's) classroom buildings efficiency ratio. Kristen researched applicable construction regulations and guidance to carry out this audit.
- ***Performance Audits:*** Kristen participated in performance audits for the George Mason OAC. Kristen reviewed policies and procedures, conducted attribute testing, applied data analytics procedures, led walkthroughs, prepared reports, and supported other engagement-specific tasks.

VCCS, Internal Audit Department. *Manager*, July 2025 – Present; *Supervisory Senior*, December 2024 – June 2025
Kristen participates in consulting engagements for VCCS' Internal Audit Department. Kristen's responsibilities include reviewing the system's funding allocation tool, developing a reference document to help community college presidents and vice presidents understand the tool, applying data analytic procedures, and collaborating closely with the client.

FINANCIAL & PERFORMANCE AUDITS

AOC OIG. *Manager*, July 2025 – Present; *Supervisory Senior*, July 2024 – Present; *Senior*, March 2022 – June 2024; *Staff*, July 2020 – March 2022
Kristen has participated in a range of performance audits related to the AOC's Cannon House Office Building Renewal (CHOBr) Project, including audits of reimbursable costs, the subcontractor bid and award process, the impacts of the events of January 6th and COVID-19, safety self-inspections, the Caucus Room, punch list and warranty work, the roles of the Contracting Officer (CO) and Contracting Officer's Representative (COR), the Construction Division (CD), project materials, substantial and final completion processes, and contract labor.

Kristen is currently participating in an audit of contract costs and the Capstone report for the CHOBr Project. Kristen reviews policies and procedures, develops documentation requests, performs testing, conducts meetings, supports the reporting process, and handles other engagement-specific tasks.

Arizona Auditor General. *Manager*, November 2025 – Present
The Arizona Auditor General has engaged Sikich to conduct performance audits. Kristen is currently participating in a performance audit to evaluate the effectiveness of Arizona State Schools for Deaf and Blind's (ASDB's) operations and compliance with applicable regulations. Kristen reviews policies and procedures, conducts testing and supports the deliverable and reporting processes.

SI OIG. *Manager*, July 2025 – Present; *Supervisory Senior*, July 2024 – Present; *Senior*, August 2022 – June 2024
Kristen previously participated in a performance audit of subcontract awards for the National Air and Space Museum Construction Renovation. Kristen is currently participating in a performance audit of contract modifications issued under the Museum Support Center's (POD 6) construction contract and a performance audit of contract billings for the Hirshhorn Museum's Sculpture Garden Revitalization (Hirshhorn) Project. Kristen reviews policies and procedures, develops documentation requests, performs testing, conducts meetings, supports the reporting process, and fulfills other engagement-specific tasks.

USAC, Audit and Assurance Division. *Manager*, July 2025 – Present; *Supervisory Senior*, July 2024 – June 2025; *Senior*, April 2023 – June 2024

Kristen participates in performance audits for USAC's Audit and Assurance Division, examining recipients of Universal Service Fund (USF) E-Rate Program, Lifeline Program, and Affordable Connectivity Program (ACP) funds related to disbursements over a 12-month period. USF E-Rate audits involve conducting fieldwork and reviewing recipients' accounting records and required filings to assess compliance with applicable USF E-Rate regulations. Lifeline and ACP audits involve conducting fieldwork, reviewing subscriber usage, and assessing compliance with applicable Lifeline and ACP regulations. Kristen's responsibilities also include performing compliance testing by reviewing invoices from various entities to verify whether the entities incurred the costs in accordance with relevant USAC policies and procedures and supporting the reporting process.

LOC OIG. *Staff*, October 2021 – February 2022
Kristen participated in a cost evaluation of a project submitted to the Congressional Budget Justification (CBJ). The purpose of this review was to determine whether LOC prepared the cost estimate in accordance with best practices, as well as whether LOC used the correct policies to develop the cost estimate.

FORENSIC ACCOUNTING INVESTIGATIONS

Sikich assists the U.S. Department of Justice (DOJ), OIGs, and U.S. Attorney's Offices (USAOs) in civil disputes and criminal investigations by estimating damages related to fraud allegations against individuals and entities. Kristen participated in the following engagements:

- ***U.S. Agency for International Development (USAID) OIG.*** *Senior*, March – October 2022; *Staff*, May 2021 – February 2022. The USAID OIG retained Sikich to assist with an ongoing investigation related to a company that provided direct service delivery to support high-volume medical procedures. The government alleged that the contractor submitted false data, inflating the quantity of procedures reported to USAID for payment. Kristen assisted in reviewing, testing, and analyzing the data that the contractor submitted, as well as in preparing the report.
- ***Oklahoma State Bureau of Investigation (OSBI).*** *Senior*, March – October 2022; *Staff*, March 2021 – February 2022. OSBI engaged Sikich to assist with its investigation into the operations of a major Oklahoma Charter School District. Kristen assisted in the investigation, which involved tracing funds through multiple bank accounts to determine where public funds were sent and whether those funds were appropriately spent to meet the entity's program objectives. Sikich assisted with follow-up analyses in preparation for prosecution.
- ***USAID OIG.*** *Intern,* June – August 2019. The USAID OIG retained Sikich to assist with an investigation related to a freight shipping company that USAID had retained to deliver food aid to various countries. The government alleged that the carrier submitted and certified false cost data, which violates the False Claims Act. Sikich reviewed the certified cost data that the carrier submitted and estimated the damages related to the inflated rates that resulted from the carrier's misrepresentation of costs. Kristen assisted in reviewing the costs that the carrier reported.
- ***DynCorp International, LLC (DynCorp).*** *Intern,* June – August 2019. DOJ retained Sikich to provide an expert report and testimony related to alleged damages that the Department of State suffered as a result of false claims made by DynCorp. Kristen assisted in developing the damage analysis and reviewing invoices and other supporting documentation.

CONSULTING & INVESTIGATION ENGAGEMENTS

Eurofins Clinical Diagnostic US NDSC, Inc. (Eurofins). *Senior*, February – July 2023
Eurofins engaged Sikich to conduct an agreed-upon procedure (AUP) engagement focused on 13 key performance indicators (KPIs) completed in a service agreement for COVID-19 testing sites. Kristen

reviewed the KPI data, led walkthroughs, prepared the report, and supported other engagement-specific tasks.

Indian Health Services (IHS). *Senior,* February 2022; *Staff,* June 2021 – January 2022
Hundreds of American Indian tribes and tribal organizations brought numerous suits against the Secretary of Health and Human Services, seeking to collect contract support costs for activities that had to be carried out by a tribal organization as contractor to ensure compliance under the Indian Self-Determination and Education Assistance Act (ISDEAA). Sikich assisted IHS, an agency within the Department of Health and Human Services (HHS), in calculating damages related to these contracts. Kristen assisted in updating the contract closeout process for the tribes.

U.S. General Services Administration (GSA). *Staff,* September – December 2020
Kristen participated in a consulting engagement to reconcile the guaranteed maximum price (GMP) for the Dwight D. Eisenhower Memorial Project with the actual costs that the project's Construction Management as Constructor (CMc) incurred. The objective of the reconciliation was to ensure that the CMc fairly and accurately reported project costs. The engagement resulted in a calculated cost savings to be shared between GSA and the CMc.

COMMERCIAL LITIGATION SUPPORT & CONSULTING ENGAGEMENTS

Sikich assists contractors with claim preparation and other support surrounding termination and equitable adjustment claims against the government. Kristen participated in the following engagements:

- ***WDF Inc. v. A.J. Pegno Construction Corp./Tully Construction Corp.*** *Staff*, October 2021 – August 2021. Sikich provided assistance with the settlement of a prime contractor's subcontractor claim involving alleged additional costs incurred as a result of project delay. Kristen assisted in reviewing and analyzing the labor detail.
- ***Blood Centers of America.*** *Staff,* November 2020 – May 2021. Sikich assisted Blood Centers of America in administering an Other Transaction Authority (OTA) Agreement between the government and America's Blood Centers to distribute funds to blood centers and other outlets for COVID-19 plasma collection. Kristen assisted with organizing documentation and correspondence and preparing purchase and supply agreements for blood centers.

KRISTEN KOMARA, CPA	
Company Title	Manager
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CONSULTING & INVESTIGATION ENGAGEMENTS

Eurofins Clinical Diagnostic US NDSC, Inc. (Eurofins). *Senior*, February – July 2023
Eurofins engaged Sikich to conduct an agreed-upon procedure (AUP) engagement focused on 13 key performance indicators (KPIs) completed in a service agreement for COVID-19 testing sites. Kristen

reviewed the KPI data, led walkthroughs, prepared the report, and supported other engagement-specific tasks.

Indian Health Services (IHS). *Senior,* February 2022; *Staff,* June 2021 – January 2022
Hundreds of American Indian tribes and tribal organizations brought numerous suits against the Secretary of Health and Human Services, seeking to collect contract support costs for activities that had to be carried out by a tribal organization as contractor to ensure compliance under the Indian Self-Determination and Education Assistance Act (ISDEAA). Sikich assisted IHS, an agency within the Department of Health and Human Services (HHS), in calculating damages related to these contracts. Kristen assisted in updating the contract closeout process for the tribes.

U.S. General Services Administration (GSA). *Staff,* September – December 2020
Kristen participated in a consulting engagement to reconcile the guaranteed maximum price (GMP) for the Dwight D. Eisenhower Memorial Project with the actual costs that the project's Construction Management as Constructor (CMc) incurred. The objective of the reconciliation was to ensure that the CMc fairly and accurately reported project costs. The engagement resulted in a calculated cost savings to be shared between GSA and the CMc.

Commercial Litigation Support & Consulting Engagements

Sikich assists contractors with claim preparation and other support surrounding termination and equitable adjustment claims against the government. Kristen participated in the following engagements:

- ***WDF Inc. v. A.J. Pegno Construction Corp./Tully Construction Corp.*** *Staff*, October 2021 – August 2021. Sikich provided assistance with the settlement of a prime contractor's subcontractor claim involving alleged additional costs incurred as a result of project delay. Kristen assisted in reviewing and analyzing the labor detail.
- ***Blood Centers of America.*** *Staff,* November 2020 – May 2021. Sikich assisted Blood Centers of America in administering an Other Transaction Authority (OTA) Agreement between the government and America's Blood Centers to distribute funds to blood centers and other outlets for COVID-19 plasma collection. Kristen assisted with organizing documentation and correspondence and preparing

BERYL (BERRI) DAVIS, CPA, CIA, CGFM, CGAP, CGMA, CCSA	
Company Title	Director
Years of Experience	**Sikich:** 1 **Previous Professional:** 39
Education	M.B.A., Accounting, University of Florida, 1971 B.A., Economics, Emory University, 1970
Professional Licensing/Certifications	Certified Public Accountant (CPA): FL, 1977 (#AC0003939) Certified Internal Auditor (CIA) Certified Government Financial Manager (CGFM) Certified Government Auditing Professional (CGAP) Chartered Global Management Accountant (CGMA) Certification in Control Self-Assessment (CCSA)
Professional Affiliations/ Current and Past	AGA • *Intergovernmental Partnership* American Institute of Certified Public Accountants (AICPA) • *Governing Council and Strategic Planning Committee* • *Professional Ethics Committee* • *Past Chair of Members in Government Committee* Federal Accounting Standards Advisory Board (FASAB) • *Appointments Panel Member* Florida Government Finance Officers Association (FGFOA), Past President Florida Institute of Certified Public Accountants (FICPA), Past President Florida Board of Accountancy (FBOA), Past Chair U.S. Comptroller General's Government Auditing Standards Advisory Council

EXPERIENCE SUMMARY

After retiring from the Government Accountability Office (GAO) as the Managing Director of Financial Management and Assurance, Berri Davis joined Sikich's Government Services team as a director. Berri brings approximately 40 years of expertise navigating complex government auditing and financial management, including ***audits of legislative-branch agencies***. Berri is a ***Certified Internal Auditor*** whose work includes performance audits and internal audit consulting, most recently at the Virginia Community College System. Berri also served as the chief audit executive for the City of Orlando, responsible for innovative recommendations to improve public accountability. As Vice President, Standards and Guidance, for the Institute of Internal Auditors, Berri assisted internal audit organizations around the world in recognizing and effectively implementing internal audit solutions, including risk management and control concepts. While working at GAO, Berri was responsible for issuing the 2024 update to *Government Auditing Standards* (aka Yellow Book) and developing the revised *Standards for Internal Control in the Federal Government* (aka Green Book), which was later published in 2025. Berri received the AGA's ***Elmer Staats Award for Excellence in Government Financial Management*** in 2019 and the AICPA's ***Outstanding CPA in Government*** award in 2000. Below, we highlight Berri's experience most relevant to the Statement of Work (SOW).

INSTITUTE OF HIGHER EDUCATION ENGAGEMENTS

Virginia Community College System (VCCS), Internal Audit Department. *Director,* April 2025 – July 2025

Berri assisted VCCS' Internal Audit team in preparing a fraud risk assessment of VCCS' organization. This work included planning the steps for executing the review of the organization's fraud risk, reviewing policies and procedures, and interviewing key VCCS officials. The work culminated in a presentation to the VCCS Internal Audit Director that identified the types of fraud risks within VCCS, the likelihood and potential impact of these risks, and the mitigating controls that can help prevent fraud.

VCCS, Internal Audit Department. *Director,* November 2024 – April 2025
Berri assisted VCCS' internal audit team in a review of the VCCS funding model allocation process and procedures across the 23 individual colleges. The work included an analysis of the complexities of the model to determine if the allocation process was free of errors and operated accurately, both mathematically and logically. This work resulted in a report with graphics that explained the basic steps in the process and how drivers or significant inputs could have an impact on the outcomes and the amounts allocated to each college.

PERFORMANCE AUDITS & INTERNAL AUDIT CONSULTING

Various Performance Audits. *Managing Director, Financial Management and Assurance (GAO)*, May 2022 – September 2024; *Director,* October 2011 – May 2022
During this timeframe Berri led a critical body of audit work that raised awareness of issues related to fiscal accountability in the federal government. Berri issued numerous management letters and performance audit reports to federal agencies. These reports included recommendations for agencies to enhance their financial systems and processes and become more fiscally responsible. They focused on solutions for reducing federal improper payments, strengthening accountability within the inspector general (IG) community, and enhancing federal financial management and reporting. Berri led work requested by Congress to examine federal IG programs and processes. Berri has testified six times before Congress.

One of Berri's audits examined the oversight performed by the Office of Inspector General (OIG) of the Architect of the Capitol's (AOC's) operations, including its construction and restoration projects. Berri issued a report: *Inspectors General: Improvements to IG Oversight Needed for Architect of the Capitol Operations* in November 2016. In May 2017, Berri testified before Congress on this work.[4]

City of Orlando. *Director of Audit Services,* June 1985 – February 2009
Berri served as the chief audit executive, providing city management with innovative recommendations for improving public accountability to ensure programs were managed economically and efficiently, internal controls were properly designed and working effectively, and the city complied with regulatory standards. Responsibilities included performance audits, compliance audits, and assistance to external auditors. Reports were produced for the government to bring about operational improvements. Audits were conducted in accordance with Yellow Book and Red Book (IIA) standards.

OTHER RELEVANT PROFESSIONAL EXPERIENCE

GAO – Government Auditing and Internal Control Standards. *Managing Director, Financial Management and Assurance (GAO)*, May 2022 – September 2024
Berri was responsible for issuing the 2024 update to Generally Accepted Government Auditing Standards (GAGAS or "Yellow Book") and developing the revised *Standards for Internal Control in the Federal Government* (Green Book), which was later published in 2025. Berri was also responsible for issuance of the GAO's 2024 Federal Information Systems Audit Manual (FISCAM) and the GAO/Council of the Inspectors General on Integrity and Efficiency's (CIGIE) 2024 Financial Audit Manual (FAM).

The Institute of Internal Auditors (IIA) – Internal Audit Standards. *Vice President, Standards and Guidance*, December 2009 – August 2011
Berri directed all activities related to identifying emerging issues, setting standards, and developing new guidance in the form of practice advisories, practice guides, and position papers.

[4] https://www.gao.gov/assets/gao-17-666t.pdf

FINANCIAL STATEMENT AUDITS

National Archives and Records Administration (NARA). *Director*, May 2025 – Present
Berri manages the financial statement audit of NARA, with responsibilities for the overall audit direction and ensuring the audit is conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS or "Yellow Book"), Office of Management and Budget (OMB) Circulars and Memoranda, GAO's Federal Information Systems Audit Manual (FISCAM), and the GAO/Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Financial Audit Manual (FAM). Berri's experience includes auditing heritage assets and environmental liabilities, and use of the Maximo system for managing NARA's property.

Various Financial Statement Audits. *Managing Director, Financial Management and Assurance (GAO),* May 2022 – September 2024
As Managing Director of GAO's Financial Management and Assurance team, Berri had oversight responsibility for all financial statement audit reports issued by GAO. These included the Consolidated Financial Statements of the U.S. Government, the Security and Exchange Commission (SEC), Internal Revenue Service (IRS), Federal Deposit Insurance Corporation (FDIC), Federal Housing Finance Agency (FHFA), Consumer Finance Protection Bureau (CFPB), the Schedule of Federal Debt, and the Schedules of the Federal Government's General Fund.

Schedules of the Federal Government's General Fund Financial Statement Audit. *Director (GAO)*, May 2018 – May 2022
Berri served as Director of the initial financial statement audit of the General Fund where Berri was responsible for the overall audit strategy and the design, development, and execution of the audit program. The first audit report was issued in May 2019. Berri continued managing this audit work until promotion to Managing Director in May 2022.

SOGHRA B. RAZA, CCEP		
Company Title	Senior Manager	
Experience	**Sikich:** 3	**Prior Experience:** 22
Education	M.B.A., Marketing, Institute of Marketing and Management, 1994 B.B.A., Accounting, Osmania University, 1991	
Professional Licensing/ Certifications	Certified Compliance & Ethics Professional (CCEP)	
Professional Affiliations	Institute of Internal Auditors (IIA) Society of Corporate Compliance & Ethics (SCCE)	

Soghra Raza joined Sikich in April 2023 as a senior manager. As an audit and regulatory compliance professional, Soghra has more than 23 years of experience leading audit teams and lease compliance groups. Soghra is experienced in presenting complex issues to senior management to influence efficient changes. Soghra has a strong performance record, including maintaining key partnerships with technology, internal stakeholders, and external clients at all levels, in order to attain organizational goals and initiatives. Additionally, Soghra is a proficient business professional with experience in developing a proactive and engaging approach during audit planning, execution, and reporting stages.

Soghra has in-depth experience with various international and domestic standards, including the Generally Accepted Government Auditing Standards (GAGAS or "Yellow Book"), *Quality Standards for Inspection and Evaluation* (Blue Book), Standards for Internal Control in the Federal Government (Green Book), Foreign Corrupt Practices Act (FCPA), International Financial Reporting Standards (IFRS) 16, and Accounting Standards Codification (ASC) 842. Additionally, Soghra is experienced in case management, Governance, Risk, and Compliance (GRC) solutions, data analytics, internal controls, contract compliance, risk assessments, and investigations. Soghra's experience is highlighted below.

INSTITUTE OF HIGHER EDUCATION ENGAGEMENTS

Virginia Community College System (VCCS). *Senior Manager,* January 2025 – May 2025
The VCCS internal Audit team contracted with Sikich CPA, LLC (Sikich) to assist the team in reviewing VCCS' HR orientation processes and procedures to determine whether a sample of VCCS agencies have appropriately implemented essential HR orientation processes and procedures that provide new employees with sufficient information to begin their employment. Soghra performed the following actions to achieve the objective:

- Directed a systemwide audit of VCCS' Human Resources orientation process to assess whether essential onboarding policies and procedures were consistently applied across the System Office, Shared Services Center, and selected colleges.
- Developed the audit plan and risk-based methodology; selected sample agencies based on size, budget, management changes, and compliance risk; coordinated kickoff activities, documentation requests, interviews with HR leadership, and walkthroughs of agency onboarding processes.
- Designed and executed a comprehensive risk assessment and testing program covering process standardization, access controls, document retention, regulatory compliance, and activity tracking; administered and analyzed employee surveys to validate onboarding completeness.
- Reviewed and finalized staff-prepared documentation, provided feedback and edits, and approved findings, fieldwork summaries, and recommendations to strengthen governance, consistency, and effectiveness of HR orientation practices.

PERFORMANCE AUDITS

National Science Foundation (NSF), Office of Inspector General (OIG). *Senior Manager*, April 2023 – January 2025

As a senior manager, Soghra assisted with five audits of NSF grant funds awarded to small universities and organizations, performing transaction testing in accordance with 2 CFR 200 (Uniform Guidance), 2 CFR 220, NSF allowability criteria, and entity-specific policies and procedures to determine transaction allowability. Soghra directed and reviewed transaction testing and evaluations of sampled transactions from the entities' financial systems to identify and report instances of non-compliance with federal regulations, federal financial assistance requirements, and the provisions of NSF award agreements.

Soghra also served in a managerial role on a first-of-its-kind audit assessing whether NSF has effective policies, procedures, and internal controls to manage the Research Infrastructure Program and oversee award recipients. In this role, Soghra independently developed a structured performance audit plan in alignment with Generally Accepted Government Auditing Standards (GAGAS), July 2018 Revision, and presented to management. Soghra also assisted in managing, coordinating, and training staff to review organizational policies and procedures, and ensuring transaction testing was properly conducted. Soghra also developed reports and recommendations issued to the NSF Office of Inspector General.

In addition, Soghra supported an incurred cost audit of NSF grant funds, evaluating whether subawardee costs claimed by the NSF prime recipient were allowable and allocable in accordance with NSF award terms and federal requirements. Drawing on professional experience, Soghra also developed a structured proposed performance audit plan in alignment with Generally Accepted Government Auditing Standards (GAGAS), July 2018 Revision. Soghra's primary responsibilities included reviewing the prime recipient's subaward risk assessment and monitoring practices, as well as overseeing expense testing at the subrecipient level to ensure compliance with applicable regulations and award requirements.

Architect of the Capitol (AOC), OIG. *Senior Manager June* 2023 – August 2024

Soghra led an engagement to assess the efficiency, effectiveness, and internal controls of AOC Human Capital Management Program (HCMP) activities and operations in accordance with AOC policies, procedures, transformation milestones, human capital strategy (HCS), and applicable federal laws and regulations. Soghra was responsible for completing the audit from inception of the evaluation through completion, including developing an audit plan, identifying and assessing internal controls, performing risk assessments, creating testing workpapers, and conducting interviews with AOC personnel responsible for managing the HCMP. Soghra was also responsible for the following:

- Identifying and assessing HCMP policies and procedures to determine whether they were established, maintained, and administered consistently across all jurisdictions/agency wide.
- Conducting walkthroughs and interviews with key personnel involved in design and implementation of HCMP.
- Assessing operational effectiveness of key controls to ensure compliance with policies and procedures.
- Evaluating HCMP activities and associated internal controls to determine whether they were appropriately implemented and monitored consistent with AOC's policies, procedures, HCS, applicable federal laws and regulations, and best practices.
- Requesting documentation, as necessary, to gain sufficient, appropriate evidence to verify whether human capital transformation milestones were implemented in accordance with HCS timelines.
- Documenting status/progress made of HCS operations in implementing HCS program initiatives and identifying whether timelines are unsustainable or require improvement.

Library of Congress (LOC), Office of the Inspector General (OIG). *Senior Manager*, August 2023 – July 2024
The LOC OIG engaged Sikich to conduct information technology (IT) performance audits in accordance with applicable Government Auditing Standards (GAS). Soghra supported this engagement by assisting the LOC OIG in conducting a performance audit of the LOC Project Cost Tracking program and related application.
In this role, Soghra was responsible for audit planning and oversight, including preparing the audit plan and audit program; overseeing reconciliations; and directing the selection and evaluation of samples to assess LOC's compliance with policies, procedures, and standard operating procedures related to budgeting, tracking, and recording Full-Time Employee (FTE) labor costs for projects. Soghra conducted virtual site visits to oversee interviews and documentation reviews, prepared Notices of Findings and Recommendations (NFRs), and submitted NFRs to the OIG for approval. Soghra also led recurring status meetings with the contract Contracting Officer Representative (COR) to communicate audit progress, discuss issues, and address potential findings.

Universal Service Administrative Company (USAC), Audit and Assurance Division (AAD) *Senior*, August 2024 – Present
As the primary liaison between management and the audit team on engagement, Soghra assisted in performing compliance audits of Beneficiaries and Contributors to the High-Cost component of the Universal Service Fund (USF). As Senior Manager, Soghra provided managerial oversight of audit execution, including reviewing and providing feedback on workpapers prepared by staff and senior auditors to ensure accuracy, completeness, and adherence to audit standards. Soghra ensured audit work complied with applicable regulatory requirements, including Title 47 of the Code of Federal Regulations related to telecommunications. Soghra also reviewed supporting documentation and detailed calculations used to substantiate audit findings, including the determination of monetary impacts associated with identified variances and discrepancies, and ensured conclusions were appropriately supported in the final audit reports.

FINANCIAL STATEMENT AUDITS

Soghra is experienced in applying applicable Office of Management and Budget (OMB), Government Accountability Office (GAO), and American Institute of Certified Public Accountants (AICPA) methodologies and requirements and ensuring financial and IT audit teams meet all audit requirements. Soghra has participated in an audit of the following federal agencies.

US. Army Installation Management Command (IMCOM), Family and Morale, Welfare, and Recreation (MWR) Programs. *Senior Manager*, August 2024 – Present
Soghra reviewed audit procedures from planning to reporting for seven different funds and the Pentagon Athletic Center's and Welfare and Recreation Association under Washington Headquarters service financial statement audit. Soghra conducted and assisted with on-site interviews and walkthroughs of processes to develop an understanding of the client's internal control and financial systems at locations in multiple countries. Soghra also identified and documented key risks associated with the processes at various levels, as well as performed data analytics to identify risk areas. Additionally, Soghra reviewed the testing of internal control systems on their design and effectiveness across various processes, such as cash receipts and disbursements, payroll, property, and investments. Soghra also reviewed staff-performed substantive procedures over cash, investments, construction in progress, accounts payable, accrued liabilities, equity, revenues, and expenses, ensuring audit evidence was sufficient and appropriate to support the related audit assertions in the final audit reports.

Administrative Office of the US Courts. *Senior Manager*, October 2024

The Administrative Office of the US Courts (AOUSC) contracted with Sikich CPA LLC (Sikich) to conduct financial audits of the Community Defender Organizations (CDOs) Receiving Criminal Justice Act (CJA) Grants awarded to 17 CDOs.

Management tasked Soghra to independently structure and develop the financial audits audit plan in alignment with Generally Accepted Government Auditing Standards (GAGAS), July 2018 Revision, for the Community Defender Organizations (CDO) recipients of CJA grants. Soghra documented key decisions regarding audit objectives, scope, methodology, and the auditors' rationale, providing a clear framework to guide the audit engagement.

U.S. Army Recreation Machine Program (ARMP). *Senior Manager*, April 2025 – January 2026
As a senior manager, Soghra assisted in reviewing and referencing FY 2023 & 2024 audit procedures involving interviews, internal control testing, and substantive testing to support the sufficiency and appropriateness of audit evidence.

PREVIOUS PROFESSIONAL EXPERIENCE

Montgomery County, OIG **12/2020 – 04/2023**
OIG Auditor
Soghra led assigned audits through its various phases, from survey to reporting. Soghra performed systematic, risk-based reviews of Montgomery County's internal accounting and contracting processes and controls to ensure the effective application of established policies, procedures, and professional audit standards. Additionally, Soghra evaluated and reviewed various programs, operations, and functions of the Montgomery County Government and other publicly funded agencies. Soghra also researched applicable laws, directives, regulations, and audit reports to gain knowledge of areas being audited.

Additionally, in consultation with the supervisor, Soghra developed audit work plans and risk assessments to assess the adequacy of internal controls, effectiveness of agency processes, and compliance with county policies. Soghra also conducted financial, performance, compliance, information system, and operational audits and reviews by collecting documentary evidence, conducting interviews, and analyzing data and evidence to form sound findings and conclusions. Soghra also executed audit fieldwork autonomously in accordance with audit work programs and Yellow Book.

Soghra made recommendations on findings and recommendations related to audit work; worked effectively with data analytics software to examine, compare, and analyze large sets of data; and drafted audit reports for publication and distribution, as well as participated in discussions and briefings with auditees. Additionally, Soghra prepared audit documentation in accordance with GAGAS and OIG guidelines, and reviewed team members' workpapers, providing guidance, coaching, and feedback. Soghra also maintained effective working relationships with departmental points of contact (POCs) during the audits.

HMSHost Corporation, USA **11/2000 – 12/2020**
Director, Internal Audit *06/2010 – 12/2020*
Soghra led the internal audit department to ensure the adequacy of HMSHost Corporation's internal controls structure. This included the express purpose of assisting management in meeting its business goals and objectives. Soghra also identified and evaluated risk areas for the development of the annual audit plan via an annual risk assessment, prepared comprehensive risk-based audit plan for evaluating the effectiveness of controls in place to manage significant risk exposures, and identified and assessed current and emerging risks and trends. Additionally, Soghra executed the annual audit plan and tracked audit findings through remediation. This included adjusting the audit plan in response to changes in the business environment and discussing proposed changes with senior management.

Soghra also analyzed complex enterprise environments and managed financial audits, operational process review of product launches and applications (e.g., PeopleSoft Lease Management Module, MyInventory, POS, Travel Expense Management System), and compliance audits (e.g., FCPA, environment matters, food safety, payment card industry (PCI), health & safety, and IFRS 16 & ASC 842) utilizing the governance, risk, and compliance (GRC) tool (e.g., MetricStream). Soghra also led Law-262 compliance efforts (i.e., Italian law similar to Sarbanes-Oxley [SOX] compliance). Soghra continually monitored and audited the company's compliance with established internal controls and updated the assessment of the control environment, keeping abreast of significant control issues, trends, and developments utilizing Sox Software (i.e., AuditBoard).

Soghra also implemented the Code of Conduct (the Code) Annual Certification Program worldwide. Soghra developed and deployed employee training via the company's learning management and case management systems, in order to reinforce company standards, ensure associates had the opportunity to certify their understanding of the Code, and measure the level of compliance with the Code across the organization.

Soghra was also responsible for the following:

- Coordinated activities with external auditors (Deloitte, KPMG, PWC, and EY) to support their audit and review procedures.
- Provided support and reported results to Corporate Vice President and the Chief Audit Executive (Autogrill SpA, Milan).
- Participated in fraud or policy violation investigations and reported results to Human Resources; reviewed results of investigations to ensure accordance with company standards.
- Led Corporate Social Responsibility program, which included actions undertaken, progress made, and areas of improvement identified in context of economic, social, and environmental performance.
- Collaborated and coordinated audit efforts with executives and parent company (Autogrill SpA) assigned auditors (KPMG).
- Recruited, developed, trained, and managed audit staff and lease compliance group professionals.

Senior Manager, Audit & Compliance *12/2008 – 05/2010*
Soghra was responsible for managing the Contract Compliance group. Soghra worked closely with key executives within the company—including the Corporate Vice President of Audit & Compliance—to identify areas of significant compliance risk and assessed priorities. Soghra also identified compliance risks and prepared a comprehensive compliance risk assessment; performed FCPA, Environment Matters, Health & Safety & Food Safety compliance audits; and participated in Compliance Committee meetings attended by key executives, including the Chief Executive Officer (CEO), Head of Legal, Human Resources, Supply Chain, IT, and Business Development.

Soghra partnered with key executives and worked closely with the Corporate Vice President Audit & Compliance in reporting results to the Compliance Committee and the Audit Committee. Additionally, Soghra developed and implemented Gifts and Entertainment, Financial Approval policy, Tip Reporting Compliance Guidance, and assisted Human Resources in implementing Employee and Workplace Relationships Policy.

Soghra also assisted with the following projects:

- ***Airport Audit.*** Soghra also collaborated with Airport Authorities auditors and Operations personnel during annual audits. Soghra analyzed and approved the release of all supporting documentation and prepared a response to the Airport auditor's findings.
- ***Training.*** Soghra developed, implemented, and managed web-based Code of Ethical Conduct training to all locations both nationally and internationally. This included the deployment of on-site training to all managers and above for company operations in India. Additionally, Soghra trained operations managers in Tip Reporting Compliance.
- ***External Auditor Coordination.*** Soghra coordinated audit activities with external auditors to support their audit and review procedures.
- ***Staffing.*** Soghra recruited, developed, trained, and managed audit staff and lease compliance group professionals.

Manager, Contract Compliance *08/2002 – 02/2006*
Soghra led all aspects of contract compliance to ensure timely completion of gross receipts and profit-sharing audits. Soghra prepared profit-sharing exposure schedules bi-annually to facilitate the accrual process and related statements and responded to field inquiries as needed, as well as interacted extensively and maintained strong working relationships with senior management, internal/external auditors, Legal, Fixed Assets, Reconciliation, and AR/AP groups. Additionally, Soghra audited, prepared, and reviewed profit-sharing statements, assessed staff performance, and provided leadership for the professional growth of staff. Soghra also analyzed and interpreted legal documentation relating to contract accounting with assistance from the Legal Department. Soghra recruited, developed, trained, and managed staff audit and lease compliance group professionals (2 to 4).

Assistant Manager, Contract Compliance *11/2000 – 07/2002*
Soghra served as an assistant manager in the contract compliance department. Soghra's responsibilities included the preparation of profit-sharing schedules to meet contractual obligations and responding to inquiries from auditors regarding financial analysis, budgetary concerns, and the like. With the assistance of and input from the Legal Department, Soghra also analyzed and interpreted legal documentation relating to contract accounting.

ASHLEY DYJAK, CFE	
Company Title	Manager
Years of Experience	**Sikich:** 8.5
Education	B.S., Accounting and Information Systems, Virginia Polytechnic Institute and State University, 2017
Professional Licenses/ Certifications	Certified Fraud Examiner (CFE)
Professional Affiliations	Association of Certified Fraud Examiners (ACFE)

Experience Summary

Ashley Dyjak is a manager with Sikich's Government Services team and has more than 8 years of audit experience, including ***managing simultaneous Generally Accepted Government Auditing Standards (GAGAS or "Yellow Book")-compliant performance audits of federal grantees***. For more than 7 years, Ashley has served on various engagements to evaluate whether recipients of federal financial assistance (e.g., grantees) have sufficient controls in place to effectively manage their grant awards. Ashley has also participated in a variety of additional audit and consulting engagements.

Specifically, Ashley has spent 7 years supporting the National Science Foundation (NSF) Office of Inspector General (OIG) with its grant awardee audits. Ashley has participated in 18 cost-incurred performance audits of NSF grant funds issued to various institutes of higher education (IHEs). Ashley performs testing in accordance with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), 2 Code of Federal Regulations (CFR) 200, NSF allowability criteria, and IHE-specific policies and procedures to determine each transaction's allowability.

Additionally, Ashley assists in performing data analytics and sample selection for these audits, as well as reviews transactions sampled from the universities' financial systems to identify and report on instances of non-compliance with regulations, federal financial assistance requirements, and the provisions of the NSF award agreements as they relate to the transactions tested. Ashley has also conducted cluster testing on transactions. Below, we highlight Ashley's most relevant experience.

Institute of Higher Education Engagements

George Mason University (GMU), Office of Audit and Compliance (OAC). *Senior*, January 2020
GMU engaged Sikich to assist with numerous internal audit co-sourcing service tasks. Ashley participated in the following engagement:

- ***National Collegiate Athletic Association (NCAA) Financial Aid, Eligibility, and Recruitment Review:*** Ashley assisted GMU's Finance Department with various audit activities and financial analytical support during a 3-week onsite engagement. These activities included supporting GMU's annual audit preparation and assisting with the NCAA audit of GMU. Specifically, Ashley conducted budgeting analytics for fiscal year (FY) 2019 to plan for FY 2020; Ashley also completed various reconciliations.

Performance Audit Experience

NSF OIG. *Manager*, July 2022 – Present; *Supervisory Senior*, September 2021 – June 2022; *Senior*, October 2019 – August 2021; *Staff*, July – September 2019
Ashley has participated in 26 audits of costs claimed by IHEs, not-for-profit (NFP) organizations, and hospitals on NSF grants and cooperative agreements (CAs), including:

- ***Cost-incurred performance audits (16):*** Ashley participates in cost-incurred performance audits of NSF grant funds issued to various IHEs. Ashley performs testing in accordance with the Uniform Guidance, NSF allowability criteria, and IHE-specific policies and procedures to determine each transaction's allowability. Ashley also assists with performing data analytics and sample selection for the audits, as well as reviews transactions sampled from the universities' financial systems to identify and report on instances of non-compliance with regulations, federal financial assistance requirements, and the provisions of the NSF award agreements as they relate to the transactions tested. Additionally, Ashley conducts cluster testing on transactions.

- ***Subawardee audits (3):*** Ashley participates in the audits of two NSF recipient subawardees' incurred costs. The objective of these audits is to determine whether subawardee costs claimed by the NSF primes are allowable, allocable, reasonable, and in compliance with NSF terms and conditions and federal requirements. This involves reviewing the subaward risk assessments and monitoring practices of the prime recipients, as well as testing expenses at the subrecipient level.
- ***COVID-19 Office of Management and Budget (OMB) flexibility audits (2):*** Ashley participated in engagements that involved gaining an understanding of IHEs' implementation of various flexibilities granted by the OMB in response to the COVID-19 pandemic. Ashley conducted interviews to evaluate whether—and how—IHEs have implemented the COVID-19 flexibilities, using a data analytics approach to conduct judgmental testing of expenses incurred in accordance with the flexibilities. Ashley also evaluated whether the IHEs' implementation of these flexibilities conformed to applicable federal guidance and NSF terms and conditions.
- ***Small-scale award recipient audits (5):*** Ashley assisted with audits of NSF grant funds issued to various small universities and organizations. Ashley performed testing in accordance with the Uniform Guidance, NSF allowability criteria, and university/organization-specific policies and procedures to determine each transaction's allowability. Ashley also performed data analytics and sample selection for the audits, as well as reviewed transactions sampled from the universities and organizations' financial systems to identify and report on instances of non-compliance with regulations, federal financial assistance requirements, and the provisions of the NSF award agreements as they relate to the transactions tested. Additionally, Ashley conducted cluster testing on transactions.

Virginia (VA) Office of the State Inspector General (OSIG). *Manager*, December 2024 – September 2025
VA OSIG engaged Sikich to perform performance audit, consulting, and other financial and information technology (IT) support services to agencies and public bodies in VA under a state-wide contract. Ashley has supported the following engagements:

- ***Audit of Department of Labor and Industry's (DOLI's) Administration of the Virginia Occupational Safety and Health (VOSH) and Boiler and Pressure Vessel (BPV) Safety Programs:*** Sikich conducts this audit on behalf of VA OSIG. The audit objectives include determining whether:
  - The performance measures developed for the VOSH and BPV Safety Programs are sufficient and effective in evaluating program success.
  - Inspections for the VOSH program are performed in compliance with regulations, including the timeliness and accuracy of those inspections.
  - Responses to safety and health complaints are in compliance with applicable laws, regulations, and policies.
  - Inspections for the BPV Safety Program are performed in compliance with regulations, including the timeliness and accuracy of those inspections.
  - Monetary penalties are properly imposed to ensure that companies comply with program requirements when warranted.

Additionally, Ashley is responsible for performing reconciliations, selecting and testing a sample to determine whether DOLI complied with the Code of Virginia and DOLI policies, and evaluating whether DOLI remediated prior violations. Additionally, Ashley is responsible for performing virtual site visits as part of this audit to conduct interviews and review documentation.

- ***Audit of the Virginia Tourism Commission (VTC):*** Ashley currently participates in a performance audit of VTC on behalf of VA OSIG. The audit objectives include:
  - Determining the extent to which VTC's advertising strategies align with its overarching goals of promoting tourism in VA.
  - Evaluating the grant allocation process and assessing how VTC measures the extent to which grant-funded projects contribute to the development and enhancement of tourism in VA.
  - Determining the extent to which VTC has implemented documented procurement and contract management policies and procedures.

  Specifically, Ashley selects and tests a sample to determine whether VTC is achieving its goals and objectives, and whether the program has established required policies and procedures. Additionally, Ashley performs virtual site visits as part of this audit to conduct interviews and to review documentation.

National Archives and Records Administration (NARA) OIG. *Manager*, October 2024 – September 2025
Ashley co-managed the performance audit of NARA's Purchase Card Program. Ashley documented the team's understanding of relevant internal controls; developed, performed, and reviewed testing procedures; and drafted notices of findings and recommendations (NFRs) and audit reports. Additionally, Ashley performed project administration duties (e.g., drafting documentation requests, drafting/reviewing minutes, scheduling meetings, coordinating quality control [QC] procedures).

Smithsonian Institution (SI), American Women's History Initiative (AWHI). *Manager*, January – June 2023
Ashley participated in an attestation compliance examination of surcharge funds expended related to sales of the U.S. Mint's Women's Suffrage Centennial Commemorative Coin. Ashley was responsible for examining management's assertion related to AWHI's Schedule of Surcharge Funds Received and Expended. This included conducting discussions with management and obtaining an understanding of AWHI's internal controls and financial reporting. Ashley also completed reconciliations, identified risk and materiality as it related to the subject matter, and performed tests of expenditures incurred, as reported on the Schedule of Surcharge Funds Received and Expended. Additionally, Ashley created the practitioner's report for the examination engagement.

COMMERCIAL FINANCIAL CONSULTING EXPERIENCE

Patient-Centered Outcomes Research Institute (PCORI). *Manager*, July 2022 – Present; *Supervisory Senior*, September 2021 – June 2022; *Senior*, October 2019 – August 2021; *Staff*, July – September 2019
Ashley has participated in dozens of compliance reviews of PCORI contract funds issued to IHEs, hospitals, and NFP organizations. These reviews include developing an understanding of the organization's policies and procedures, reconciling awardee financial records to costs invoiced to PCORI, and testing whether expenses charged to the award are compliant with PCORI's contract terms and conditions. Ashley participates in each step of these compliance reviews, including selecting a judgmental sample of transactions to test and writing final reports that include recommendations regarding how contracted organizations can improve their controls to ensure future compliance with contract terms and conditions.

Ashley has also previously assisted PCORI in designing and implementing financial compliance activities, including:

- Verifying contract values recorded in PCORI's financial database(s) were correct.
- Identifying the causes of any discrepancies identified.
- Updating contract data in PCORI's financial database(s), as necessary.
- Performing tests and reviews of the year-end accrual preparation.
- Performing other accrual clean-up activities as requested by PCORI's finance team.

Ashley currently participates in compliance reviews of PCORI contract funds issued to various IHEs and NFP organizations. These reviews include developing an understanding of the organization's policies and procedures, reconciling awardee financial records to costs invoiced to PCORI, and testing whether expenses charged to the award are compliant with PCORI's contract terms and conditions.

FINANCIAL STATEMENT AUDIT EXPERIENCE

U.S. Transportation Command (USTRANSCOM), Transportation Working Capital Fund (TWCF). *Staff*, July 2017 – August 2018
Sikich currently serves as the auditor of USTRANSCOM's TWCF, which is performed in accordance with GAAS, GAGAS, and applicable sections of OMB Bulletin 15-02, *Audit Requirements for Federal Financial Statements*. Ashley participated in USTRANSCOM's FY 2018 TWCF financial statements, with an audit objective to determine whether USTRANSCOM's FY 2018 TWCF financial statements and related notes were fairly presented, in all material respects, in accordance with generally accepted accounting principles (GAAP), as promulgated by the Federal Accounting Standards Advisory Board (FASAB).

Ashley worked on the property, plant, and equipment (PP&E) and revenue and receivables teams, where Ashley was responsible for:

- Performing non-sampling control testing, including observations, inquiries, walkthroughs, and inspection of documentary evidence over USTRANSCOM's control activities to assess the design and implementation of key internal controls over financial reporting.
- Designing population reconciliation schedules for re-performing USTRANSCOM's populations and validations of key general ledger accounting systems to the reported amounts in the financial statements.
- Assisting in developing tests and procedures in conducting interviews and site visits.
- Performing dual-purpose testing of balances of the financial statements, including earned revenue, accounts receivable, filled and unfilled customer orders, and collections.
- Assessing the sufficiency and accuracy of key revenue and receivables reconciliations and processes.

CASSANDRA ALENCEWICZ, CFE		
Company Title	Supervisory Senior	
Years of Experience	**Sikich:** 6	**Previous Professional:** 2
Education	B.S., Accounting, Elmira College, 2017 B.S., Business Administration, Elmira College, 2017	
Professional Licensing/Certifications	Certified Fraud Examiner (CFE)	
Professional Affiliations	Association of Certified Fraud Examiners (ACFE)	

Experience Summary

Cassandra Alencewicz rejoined Sikich in February 2021 as a senior. Cassandra has experience assisting in the annual audits of fiduciary net assets and activity, cost-incurred performance audits, and financial statement audits. Additionally, Cassandra has developed a risk-based compliance program, which included developing a risk matrix and the accompanying process guides, testing and reconciliation templates, and review programs. Cassandra also has experience in performing cost-incurred compliance reviews to ensure expenses are reasonable, allocable, allowable, and in accordance with terms and conditions.

Financial and Performance Audits

Library of Congress (LOC), U.S. Copyright Office (USCO). *Supervisory Senior*, April 2025 – July 2025
Cassandra assisted in the annual audit of the LOC's statement of fiduciary net assets and statement of fiduciary activity. Cassandra participated in the fieldwork and reporting phases of the audit and assists in ensuring the audit team conducts the engagement in accordance with applicable standards and guidance.

National Science Foundation (NSF), Office of Inspector General (OIG). *Supervisory Senior,* September 2024 – Present; *Senior,* February 2021 – December 2022; *Staff*, August 2017 – February 2019
Cassandra participates in cost-incurred performance audits of NSF grant funds issued to universities. Cassandra tests extracted transactions to evaluate the allowability, allocability, and reasonableness of each transaction in accordance with 2 Code of Federal Regulations (CFR) 220 (formerly Office of Management and Budget [OMB] Circular A-21), NSF allowability criteria, and organization-specific policies and procedures. Cassandra's responsibilities include reviewing transactions sampled from the universities' financial systems to identify and report on instances of non-compliance with regulations, federal financial assistance requirements, and the provisions of the NSF award agreements as they relate to the transactions tested.

Cassandra previously participated in cost-incurred performance audits of NSF grant funds issued to five organizations.

National Archive and Records Administration (NARA), OIG, *Supervisory Senior*, July 2025 – Present
Casey assists in the annual audit of NARA's financial statements. Casey participates in the planning, fieldwork and reporting phase of the audit. Casey performs the audit work in accordance with the Governmental Auditing Standards (GAS).

Universal Service Administrative Company (USAC), Telecommunication Company Audits.
Supervisory Senior, June 2025 – Present

Cassandra assists in performing compliance audits of beneficiaries of the Universal Service Fund (USF) High Cost program. Cassandra performs compliance audit work in accordance with Generally Accepted Government Auditing Standards (GAGAS or the Yellow Book).

Legal Services Corporation (LSC), OIG, *Supervisory Senior*, June 2025 – Present
Casey leads the performance audit of LSC's Administration and Oversight of its Special Grant Conditions (SGCs) in accordance with GAGAS. Casey leads the engagement to identify and report on any gaps that currently exist in LSC's documented policies and processes. Casey's responsibilities include identifying guidance; monitoring and fraud prevention activities; tracking, closeout, and LSC Board reporting mechanisms; and other structures related to administration of Special Grant Conditions in order to recommend improvements to address any gaps identified.

New York University (NYU), Marron Institute. *Staff*, August 2017 – April 2018
Cassandra participated in two financial statement audits of single financial statements prepared in accordance with a special-purpose framework under American Institute of Certified Public Accountants (AICPA) standards and International Financial Reporting Standards (IFRS). Cassandra reviewed AICPA standards and IFRS applicable to audits of single financial statements prepared in accordance with a special-purpose framework; tested sampled transactions to determine the reasonableness and allowability of the costs; and completed other applicable audit steps under these standards.

CONSULTING & INVESTIGATION ENGAGEMENTS

St. Jude Children's Research Hospital (SJCRH), Offices of Compliance & Internal Audit.
Supervisory Senior, March 2023 – Present
Risk-Based Compliance Review Program Development: Cassandra assists SJCRH in developing a risk-based compliance review program. The chief focus of this program is to ensure compliance with the Uniform Guidance (i.e., 2 CFR 200). Cassandra assisted in developing an annual risk assessment matrix based on the current sponsored award portfolio at SJCRH, which SJCRH will use to conduct its continuous oversight of sponsored awards. While developing the risk assessment matrix, Cassandra also assisted in creating compliance monitoring plans for ten different types of compliance reviews, which include the review program, award details, reconciliation, sample selection, and transaction testing template workpapers. Further, Cassandra assisted in preparing compliance review process guides for various expense categories to support the compliance review procedures.

Cassandra's additional responsibilities include:

- Interviewing relevant SJCRH personnel/business units to gain an understanding of the types of programs, awards, and activities that SJCRH would want the engagement team to review as part of its monitoring activities.
- Requesting, obtaining, and reviewing relevant documentation that the engagement team will use to understand the population they will analyze using the risk matrix.
- Developing a draft risk matrix that the engagement team can use to evaluate and assign risk scores to SJCRH programs, awards, and/or other relevant activities.
- Creating a policy/procedure document outlining how to complete the risk assessment.
- Meeting with relevant SJCRH personnel/business units to discuss the draft matrix and obtain their input on the risk matrix attributes and the weighted scores assigned to each attribute.
- Conducting an initial risk assessment.
- Testing compliance with the Uniform Guidance.

Mock Audit Review of SJCRH's Center of Excellence for Influenza Research and Surveillance (CEIRS) Federal Contract: Cassandra led the mock audit of SJCRH's CEIRS federal contract to assess compliance with contract terms and conditions, identify instances of non-compliance and provide recommendations for corrective actions, and transfer leading practices for federal contract management and compliance monitoring to SJCRH.

Graduate School Stipend Payments Follow-up: Cassandra led an engagement to evaluate whether SJCRH and its graduate school subsidiary are appropriately tracking expenses for, and claiming expenses on, National Institutes of Health (NIH) F31 awards.

INSTITUTE OF HIGHER EDUCATION ENGAGEMENTS

Virginia Community College System (VCCS), Internal Audit. *Supervisory Senior,* November 2024 – June 2025

Sikich assisted the VCCS Internal Audit in reviewing the Human Resources (HR) processes and procedures at 25 agencies within VCCS to determine if VCCS agencies have appropriately implemented essential HR orientation processes and procedures that provide new employees with sufficient information to begin their employment. Cassandra's responsibilities included:

- Developed an audit plan outlining the steps for executing the review of VCCS' HR orientation processes to assess whether essential onboarding policies and procedures were consistently applied across the System Office, Shared Services Center, and selected colleges.
- Interviewed relevant VCCS personnel to discuss risks and gain an understanding of the policies, procedures, and documentation for the HR orientation process at several agencies.
- Selected a sample of agencies, based on size, budget, management changes, and compliance risk, and administered documentation requests and walkthroughs of the selected agencies' onboarding processes.
- Designed and executed a comprehensive risk assessment covering process standardization, access controls, document retention, regulatory compliance, and activity tracking.
- Developed and administered a survey for recently hired employees at the sampled agencies and analyzed results to validate onboarding completeness.
- Developed a summary of findings that highlighted key issues and areas for improvement based on survey results and an assessment of essential HR orientation policies and procedures.

COMMERCIAL FINANCIAL CONSULTING ENGAGEMENTS

Patient-Centered Outcomes Research Institute (PCORI). *Supervisory Senior*, February 2023 – August 2024; *Senior,* February 2021 – February 2023

Cassandra participated in compliance reviews of PCORI contract funds issued to nonprofit organizations, colleges and universities, for-profit organizations, and national associations. Cassandra tested a judgmental sample of transactions to ensure compliance with PCORI contract terms and conditions and organizational policies. Cassandra also reviewed contract terms and conditions, contract modifications, PCORI guidelines, and the organization's policies to determine whether the tested expenses were appropriate.

Cassandra also participated in award financial policy and procedure reviews of PCORI contract recipients. Cassandra reviewed each organization's policies and procedures to determine whether they appeared to be sufficient to ensure the contract recipients appropriately charged costs to PCORI, as well as to identify potential strengths and/or areas for improvement in the organization's financial contract management environment.

PREVIOUS PROFESSIONAL EXPERIENCE

Tyler, Simms & St. Sauveur, CPAs, P.C. **08/2018 – 02/2021**
Senior Accountant *07/2020 – 02/2021*

- Prepared draft financial statements for non-profit and for-profit organizations.
- Performed audit planning, led team meetings, and developed fieldwork execution strategies.
- Delegated, directed, and supervised staff during the fieldwork for review and audit engagements.
- Reviewed and provided feedback on staff accountant work under the general direction of the audit manager.
- Tested payables, receivables, revenues, investments, long-term debt, fixed assets, accruals, and equity.
- Performed analytical, budget to actual, and internal control function analyses.
- Maintained communication between the audit team and clients regarding audit progress, issues, and deadlines.
- Planned and performed single audits in accordance with the OMB Compliance Supplement.
- Prepared non-profit, business, and individual tax returns.

Staff Accountant II *07/2019 – 07/2020*
Staff Accountant I *08/2018 – 07/2019*

South Brunswick Township **06/2016 – 8/2016**
Finance Intern
As a finance intern with South Brunswick Township, Cassandra:

- Completed seven monthly bank requisitions.
- Organized escrow activity records for 50 community developers.
- Assessed a database of community property locations in preparation for 15,000 seasonal tax bills.

Southern Tier Cash Program **11/2015 – 05/2016**
Tax Preparer Intern
As a tax preparer intern with an IRS-sponsored Volunteer Income Tax Assistance (VITA) program, Cassandra:

- Completed the advanced IRS tax preparer certification.
- Evaluated accounting requirements during discovery meetings with clients.
- Prepared 12 basic and advanced federal and state income tax schedules per week.

TAGG HOLMES		
Title	Senior	
Experience	**Sikich:** 3.5	**Previous Professional:** 5
Education	B.S., Accounting, University of Oregon, 2020 B.S., Art, University of Oregon, 2020	
Professional Licensing/Certifications	N/A	
Professional Affiliations	N/A	

Tagg joined Sikich's Contracts and Grants/Litigation (CGL) practice group in April 2021 as a staff accountant. Since joining the company, Tagg has participated in performance audits, litigation support, and forensic accounting engagements. Tagg's experience is highlighted below.

FINANCIAL AND PERFORMANCE AUDITS

Patient Centered Outcomes Research Institute (PCORI). *Senior,* July 2024 – Present; Staff, July 2023 – June 2024

Tagg has participated in compliance reviews of PCORI contract funds issued to nonprofit organizations, colleges and universities, for-profit organizations, and national associations. Tagg is currently responsible for leading entrance, exit, and virtual site visit meetings with awardees and testing a judgmental sample of transactions to ensure compliance with PCORI contract terms and conditions and organizational policies. Tagg is also responsible for reviewing contract terms and conditions, contract modifications, guidelines issued by PCORI, and the policies of the organization to determine whether the tested expenses are appropriate.

Tagg also participates in Award Financial Policy and Procedure reviews of PCORI contract recipients. Tagg reviews each organization's policies and procedures to determine whether they appear sufficient to ensure costs are appropriately charged to PCORI and identify potential strengths and/or areas for improvement in the organization's financial contract management environment.

Virginia (VA) Office of the State Inspector General (OSIG). *Senior,* July 2024 – Present; Staff, October 2022 – June 2024.

Tagg has participated in a performance audit of the Tobacco Region Revitalization Commission (TRRC) that Sikich, conducted on behalf of VA OSIG, the objective of which is to evaluate the effectiveness of TRRC's grant and loan programs through measuring the outputs and outcomes of the programs in comparison to its inputs. Tagg is responsible for testing a sample of grant and loan projects to determine whether TRRC and its applicants complied with the Code of Virginia and TRRC policies, evaluating whether TRRC has remediated prior audit findings, and drafting reportable findings. Tagg also has been responsible for performing both in-person and virtual site visits as part of this audit to conduct interviews and review documentation.

Additionally, Tagg has participated in a performance audit of the Department of Labor and Industry (DOLI) that Sikich is conducting on behalf of VA OSIG, the objective is to evaluate the effectiveness of DOLI's oversight functions. Tagg is responsible for testing a sample of Boiler and Pressure Vessel violations and certificates to determine whether DOLI effectively followed its safety programs, and for testing a sample of VOSH violations to determine whether DOLI effectively applied the criteria outlined in its Field Operations Manual.

National Science Foundation (NSF), Office of the Inspector General (OIG). *Staff,* June 2023 – Present

Tagg has participated in various cost-incurred performance audits of NSF grant funds issued to different universities and research organizations. Tagg is responsible for participating in interviews and testing transactions to verify whether costs incurred by the auditees are allowable per 2 Code of Federal Regulations (CFR) 200, NSF criteria, and institution specific policies and procedures.

FORENSIC ACCOUNTING AND LITIGATION SUPPORT SERVICES

Forensic Accounting Investigations. Sikich assists Offices of Inspector General (OIGs) and U.S. Attorney's Offices (USAO) in criminal investigations by estimating damages related to fraud allegations against individuals and entities. Tagg has participated in the following engagements:

- ***Nail Salon Investigation, USAO – Eastern District of New York.*** Sikich is currently retained by the USAO – Eastern District of New York to assist the government with its investigation of alleged money laundering activity involving multiple nail salons in New York. Tagg assists in the engagement, which involves tracing the proceeds generated from the labor of numerous nail salon employees who were brought to the U.S. illegally through a wide range of human smuggling schemes, through multiple bank accounts. Sikich also assists with the preparation of demonstratives and other analyses to support the government's application for warrants to seize these proceeds.
- ***Charter School Investigation, Oklahoma State Bureau of Investigation (OSBI).*** Sikich currently assists OSBI with its investigation into the operations of a major Oklahoma Charter School District. This engagement involves the tracing of funds through multiple bank accounts and reviewing the disbursements from the Charter School's bank accounts to identify inappropriate and unallowable expenditures made using public funding.
- ***Mexican Resort Investigation, USAO – Eastern District of New York.*** Sikich is currently retained by the USAO to assist with evaluating a bank's lien against a forfeiture resort property in Cabo San Lucas, Mexico. Tagg assists with performing a reconciliation of the bank's internal loan records with the records maintained by a third-party loan servicer, in order to identify discrepancies in the loan records. Tagg also helps trace the disbursements from the loan accounts to funding memos to determine the purpose of the disbursed funds.
- ***Adecco.*** Sikich is currently retained to assist with the evaluation of lost profits. Tagg has supported this litigation case by assisting with the lost profit calculations using the financial data received. This includes the reconciliation of the financial and case related data received, the reconciliation of additional incurred costs, and assisting with the analysis of revenue and gross profits.
- ***Rutgers, The State University of New Jersey.*** Sikich was engaged to evaluate the claims that resulted from the termination of the prime contractor on a construction project at Rutgers University's Busch Campus. Due to the termination of the contract, the surety was required to find a replacement contractor to complete the work. The surety has filed a claim against Rutgers University related the costs it incurred outside of the contract value. Sikich prepared an expert report for mediation that evaluated the surety's claim to determine whether the claim amount is reasonable, allowable, and allocable to the project. Tagg assisted with this engagement by reconciling and verifying invoice amounts issued by the vendors involved in this contract.

COMMERCIAL FINANCIAL CONSULTING ENGAGEMENTS

Patient Centered Outcomes Research Institute (PCORI). *Staff,* September 2023 – Present
Tagg has participated in compliance reviews of PCORI contract funds issued to nonprofit organizations, colleges and universities, for-profit organizations, and national associations. Tagg is currently responsible for documenting entrance, exit, and virtual site visit meetings with awardees, and testing a judgmental sample of transactions to ensure compliance with PCORI contract terms and conditions and organizational policies. This includes reviewing contract terms and conditions, contract modifications,

guidelines issued by PCORI, and the policies of the organization to determine whether the tested expenses are appropriate.

PREVIOUS PROFESSIONAL EXPERIENCE

Peterson Pacific **09/2020 – 04/2021**
Accounts Receivable Specialist

- Managed efficient cash flow reporting, posted cashflow receipts and independently addressed and resolved payment issues.
- Worked proactively with other departments to identify and resolve account-related issues.
- Prepared revenue-related journal entries, participated in monthly closing, and assisted in the review of inter-company accounts.

University of Oregon 10/2018 – 06/2019
Print Studio Technician

- Independently cleaned and performed studio maintenance to prepare the space for daily classes resulting in a consistently organized, safe, and tidy work area.
- Collaborated with the studio manager and other technicians to efficiently set up and tear down art exhibitions and visiting artist workshops.
- Served as studio expert in assisting students with printing problems and questions after hours.

Beta Alpha Psi 01/2018 – 04/2018
Volunteer Income Tax Assistant

- Consulted with clients to better understand their personal financial situation and obtain information for the tax preparers, which generated efficient and accurate returns.
- Guided clients through return process and verified information to process exact forms.
- Analyzed returns processed by tax preparers for completeness and accuracy with the review team, which resulted in an increase in the number of submitted returns.

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: **Sikich CPA LLC**

Preparer Name: **Andrew Holzer, Principal** **Date: 1/30/2026**

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

Instructions

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

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

Section A

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

Certification Number:____________________ Certification Date:____________________

Section B

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

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

Subcontract #1

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

Subcontract #2

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

Subcontract #3

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

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

Subcontract #4
Company Name: ____________________ SBSD Cert #: ____________________
Contact Name: ____________________ SBSD Certification: ____________________
Contact Phone: ____________________ Contact Email: ____________________
Value % or $ (Initial Term): ____________________ Contact Address: ____________________
Description of Work: ____________________

Subcontract #5
Company Name: ____________________ SBSD Cert #: ____________________
Contact Name: ____________________ SBSD Certification: ____________________
Contact Phone: ____________________ Contact Email: ____________________
Value % or $ (Initial Term): ____________________ Contact Address: ____________________
Description of Work: ____________________

GEORGE MASON UNIVERSITY

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

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

Sikich CPA LLC

Offeror/Firm

Andrew Holzer

Printed Name of Signer

Andrew S. Holzer

Signature

01/30/2026

Date

SIKICH®

Proposal to Provide
Internal Audit Co-Sourcing Services

SUBMITTED TO
GEORGE MASON UNIVERSITY
OFFICE OF AUDIT AND COMPLIANCE

Cost of Services

Request for Proposal Number: GMU-SS0808-25
GSA MAS (Professional Services): GS-00F-144CA
January 30, 2026

Sikich CPA LLC
333 John Carlyle Street, Suite 500
Alexandria, Virginia 22314
www.sikich.com

Point of Contact:
Andrew Holzer, Principal/Director
Email: andrew.holzer@sikich.com
Ph: 703.836.6701

Tax ID: 54-1172176
DUNS Number: 101919660
SAM UEI: QKVWLDNE82D4
Cage Code: 0HZX2

DISCLOSURE RESTRICTION

This proposal includes data that shall not be used or disclosed outside George Mason University (George Mason) and shall not be duplicated, used, or disclosed in whole or in part for any purpose other than to evaluate the proposal. If, however, a contract is awarded to the Offeror as a result of or in connection with the submission of this data, George Mason shall have the right to duplicate, use, or disclose the data to the extent consistent with George Mason's needs in the procurement process. This restriction does not limit George Mason's right to use, without restriction, information contained in the data if it is obtained from another source. The data subject to this restriction are contained in the pages designated with the following footer: "Use or disclosure of data contained on this sheet is subject to the restriction on the disclosure page of this proposal."

Sikich practices in an alternative practice structure in accordance with the American Institute of Certified Public Accountants (AICPA) Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to their clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.

"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company," "we," "us," and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC.

SIKICH®

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Alexandria, VA 22314
703.836.6701

SIKICH.COM

January 30, 2026

Sara Siddall, Strategic Sourcing Manager
George Mason University
Purchasing Department
4400 University Drive, Mailstop 3C1
Fairfax, VA 22030

Subject: Proposal to Provide Internal Audit Co-Sourcing Services for George Mason University

Dear Sarah Siddall:

Sikich[1] is pleased to submit our proposal in response to George Mason University's (George Mason's) request for internal audit (IA) co-sourcing services. Sikich is well qualified to provide the services requested and looks forward to the opportunity to continue assisting George Mason's Office of Audit and Compliance (OAC) team in meeting its internal audit and other compliance and process improvement related responsibilities.

Sikich is a recognized leader in the professional services industry, with more than 2,000 employees leveraging technology to provide best-in-class auditing, accounting, tax, and consulting professional services. Sikich has more than 40 years of experience providing audit and advisory services to state and local government agencies, federal agencies and commissions, institute of higher education, hospitals, and not-for profit organizations.

Sikich has provided a variety of internal audit co-sourcing services to George Mason's Internal Audit team and consistently delivers high quality products on time and under budget. Specifically, our team's expertise in evaluating compliance with federal, state, and other regulations applicable to George Mason, combined with our ability to navigate large complex data sets in a secure environment, resulted in the internal audit team determining Sikich could provide the best value for five task orders since 2020.

Sikich's engagement with George Mason's OAC team went beyond execution and delivery of the work products. Our team prioritized availability and communication with George Mason's OAC team, often coming to the OAC offices to collaborate and brainstorm on audit related risks or building out the scope of an engagement. Additionally, during audit engagements, Sikich routinely made themselves available for in-person meetings with the auditees to ensure transparent communication throughout the engagement. This allowed for Sikich to collaborate on a variety of unique scenarios and situations to effectively move the audits forward. Often, those meetings revealed opportunities to use data analytics for improved risk identification. As we continue to build our analytical and artificial intelligence (AI) expertise, we are more than prepared to leverage those skills on behalf of George Mason's OAC team.

We look forward to the opportunity to assist George Mason and are available to clarify any aspect of our proposal. Please feel free to contact me via telephone at 703.836.6701 or via email at andrew.holzer@sikich.com if I can provide any additional information.

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[1] For information regarding recent firm updates, please see the disclosure page of this proposal.

Very truly yours,

Sikich CPA LLC

Andrew Holzer, CPA, CFE, CISA
Principal

TABLE OF CONTENTS

COST OF SERVICE

Sikich[2] is pleased to submit our cost of service in response to George Mason University's (George Mason's) request for internal audit co-sourcing services. Sikich is well qualified to provide the services requested and looks forward to the opportunity to continue assisting George Mason's Office of Audit and Compliance in meeting its internal audit and other compliance and process improvement related responsibilities. Below we outline our hourly rates for the cost of service and the applicable assumptions.

1.0 COST OF SERVICE *[RFP SECTION XII, B.6.]*

Labor Category Title	IT Rate	Non IT Rate
In-Depth Subject Matter SME	$250.00	$250.00
Manager	$182.00	$182.00
>5 years	$142.00	$142.00
3-5 years	$118.00	$118.00
1-3 years	$91.00	$91.00

1.1 TRAVEL & OTHER DIRECT COSTS *[RFP SECTION XIII, B.6.A.]*

Sikich does not intend to provide travel or other direct cost rates. Rather, if travel or other direct costs are necessary for the execution of the statement of work, Sikich assumes that would be negotiated at the time of the individual statement of work negotiation.

1.2 VOLUME DISCOUNTS *[RFP SECTION XII, B.6.B]*

Sikich is offering a variety of discounts to provide the best value to George Mason and to demonstrate our commitment to the engagement, as described below. Additionally, at the time of each individual statement of work negotiation, Sikich will consider providing additional discounts to the individual labor category rates.

1.2.1 Quantity/ Volume Discounts

Sikich's will consider volume discounts on labor dollars that exceed prescribed thresholds. Each period of performance of an order is treated as a separate and distinct price for volume discount calculation purposes. If an order's labor dollar value is modified during performance, the savings realized by the agency through our volume discounts will also be adjusted proportionally.

- 0.5% discount – task order amounts greater than $500,000
- 1.0% discount – task order amounts greater than $1,000,000
- 2.0% discount – task order amounts greater than $1,500,000
- 3.0% discount – task order amounts greater than $2,000,000

[2] For information regarding recent firm updates, please see the disclosure page of this proposal.

1.2.2 Prompt Payment Discounts

Sikich offers a 1 percent discount for payments made within 10 days of receipt of a proper invoice for orders.

1.3 Payment Schedule

Sikich has historically executed the statements of work on a time & materials (T&M) basis. As such, Sikich will submit invoices monthly based on the hours incurred to execute the statement of work. Should George Mason prefer a different payment structure, Sikich and George Mason will mutually agree to a revised payment schedule following contract award and at the time of individual statement of work negotiation.

We will invoice all travel as cost-reimbursable in accordance with the Federal Travel Regulation and George Mason's policies.

2.0 ASSUMPTIONS

For purposes of this proposal, we are assuming the following conditions:

- **Scope of Work.** Sikich's price is based on providing only those services and deliverables that are within the scope of tasks, at the time of individual statement of work negotiations. We will address any effort beyond the work scope or schedule delays resulting from untimely access to the information with George Mason before commencing work, to determine any appropriate adjustments in price, schedule, or both. Should the increased scope or delays require additional resources or adjustments to the deliverables and deliverables schedule, Sikich will provide revised price and technical proposals for George Mason's review. We will inform George Mason of any obstacles that may impact deliverable dates as soon as they are known to us.
- **Deliverable Inspection.** Sikich both understands and agrees to deliverable inspection and acceptance requirements.
- **Acceptance Criteria.** Sikich anticipates that Sikich key personnel and George Mason will identify and come to agreement on acceptance criteria for each deliverable, clarifying or identifying specific requirements for accuracy, completeness, professional quality, and overall compliance.
- **Timely Completion.** Sikich will submit requests for discussions, documents, and decisions to George Mason timely; George Mason will provide Sikich personnel with sufficient responses timely. George Mason will provide badges, clearances, system access, or other administrative procedures necessary for contract personnel to perform their work in a timely manner.

3.0 SAMPLE INVOICE *[RFP SECTION XII, B.6.C.]*

SIKICH®

Sikich CPA LLC
333 John Carlyle Street, Suite 500
Alexandria, VA 22314
Questions? (630) 566-8400

PAY YOUR BILL ONLINE!

WWW.SIKICH.COM/PAY

Bill-to
ATTN: Accounts Payable
Customer Name
Address
Suite 100
City, State 12345

INVOICE ######

Account Number:	999999
Purchase Order:	XX-XXXXX
Contract Number:	22222
Invoice Date:	5/23/25

Payment Terms: Net 30 **Due Date:** 6/23/25 **Balance Due:** **$ 1,000.00**

Description	Amount
Professional fees	$ 1,000.00

SAMPLE

Sales Tax	0.00
Total	1,000.00
Payments	0.00
Credits	0.00
Financial Charges	0.00
Grand Total	$ 1,000.00

Wire & ACH Information:
Routing/Transit: 071000288
SWIFT: HATRUS44
Account Name: Sikich CPA LLC
Account Number: 2102804

Send payment to:
PO Box 71177
Chicago, IL 60694-1177

Please be sure to include the invoice number with your payment.

To help us save trees, contact our billing department to set e-mail as your preferred delivery method.

Pricing Table (BT-16MV)

Instructions

- When pasting content, please use Paste Special as Text without any formatting.

- You can only submit text based responses, please do not use special characters like emojis.

- Please do not change the structure of any of the worksheets. Changing the structure will invalidate your submission.

- Any additional information outside of the given structure of the worksheets will not be visible to the purchaser.

- Please do not save this file in a different format. Saving this file in a different format will invalidate your submission.

- Please follow the instructions provided along with this file to submit it back to Euna Procurement.

- You must bid on every item. To do so, all of the editable cells for the item must contain a valid value.

- Please do not use Excel formulas in your responses.

- If you have any questions regarding the content of this file, please contact the appropriate purchaser.

- If you have any technical problems, please contact Euna Procurement at support.bonfire@eunasolutions.com.

Responses

Success: All data is valid!

Status	#	Experience Level	Numeric IT- Specialty rate per hour	Numeric Non-IT Specialty rate per hour	IT- Specialty rate per hour	Non-IT Specialty rate per hour
Success: All values provided	#0-1	**1-3 years**	$ 91.00	$ 91.00	$ 91.00	$ 91.00
Success: All values provided	#0-2	**3-5 years**	$ 118.00	$ 118.00	$ 118.00	$ 118.00
Success: All values provided	#0-3	**> 5 years**	$ 142.00	$ 142.00	$ 142.00	$ 142.00
Success: All values provided	#0-4	**Manager**	$ 182.00	$ 182.00	$ 182.00	$ 182.00
Success: All values provided	#0-5	**In Depth Subject Matter Expert**	$ 250.00	$ 250.00	$ 250.00	$ 250.00
Basket Total						**$ 783.00**
Grand Total						**$ 783.00**

GMU LCAT	GMU LCAT Description
1-3 years	1-3 year experience
3-5 years	3-5 years experience
>5 years	>5 years experience
Manager	Long-term in position (2+ years in position, plus progressive audit experience leading up to the level) or a demonstrated set of highly specialized skills needed for engagement.
In-Depth SME	Long-term in position (5+ years in position, plus progressive audit experience leading up to the level) or a demonstrated set of highly specialized skills needed for engagement.
1-3 years (IT)	1-3 year experience
3-5 years (IT)	3-5 years experience
>5 years (IT)	>5 years experience
Manager (IT)	Long-term in position (2+ years in position, plus progressive audit experience leading up to the level) or a demonstrated set of highly specialized skills needed for engagement.
In-Depth SME (IT)	Long-term in position (5+ years in position, plus progressive audit experience leading up to the level) or a demonstrated set of highly specialized skills needed for engagement.

SIKICH

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Alexandria, VA 22314
Questions? (630) 566-8400

PAY YOUR BILL ONLINE!

WWW.SIKICH.COM/PAY

Bill-to
ATTN: Accounts Payable
Customer Name
Address
Suite 100
City, State 12345

INVOICE

Account Number:	999999
Purchase Order:	XX-XXXXX
Contract Number:	22222
Invoice Date:	5/23/25

Payment Terms: Net 30 **Due Date:** 6/23/25 **Balance Due:** **$ 1,000.00**

Description	Amount
Professional fees	$ 1,000.00

Sales Tax	0.00
Total	1,000.00
Payments	0.00
Credits	0.00
Financial Charges	0.00
Grand Total	$ 1,000.00

Wire & ACH Information:
Routing/Transit: 071000288
SWIFT: HATRUS44
Account Name: Sikich CPA LLC
Account Number: 2102804

Send payment to:
PO Box 71177
Chicago, IL 60694-1177

Please be sure to include the invoice number with your payment.

To help us save trees, contact our billing department to set e-mail as your preferred delivery method.