

CONTRACT AMENDMENT FOR PROFESSIONAL SERVICES

This contract amendment, entered into as of this 20th day of July, 2023, by and between the Office of the State Auditor and Clifton Larson Allen, LLP.

The original contract paragraph 1 is to be amended to include the following fee:

“Firm shall receive as compensation as an independent contractor for the described attestation services a fee not to exceed \$220,000.00.”

The original contract is to be amended to extend the date of the contract to September 30, 2023.

The Attachment A is to be amended for the addition of the following:

- Audit work to be performed at Mississippi Emergency Management Agency
- Medicaid - Special Test #3 “ADP Risk Analysis and System Security Review” (Compliance Supplement 2022 pages 4-93.778-34 & 4-93.778-35) and Special Test #8 Medicaid National Correct Coding Initiative (NCCI) (Compliance Supplement 2022 pages 4-93.778-38 through 4-93.778-40)
- Perform IT audit at Mississippi Department of Transportation on FMS and PTS systems as follows:
 - a) Interview key financial and grants management and IT personnel to gain and/or update OSA’s understanding of IT systems in place related to major federal programs and how they operate (key staff and their responsibilities, key transactions and computations performed by the system, interfaces, etc.) to identify any critical control points that impact federal award transaction initiation, recording, processing, and reporting.
 - b) Testing processes and approvals for system changes (including a list of major changes made since the last time the system was audited and a list of any major changes planned over the next 12 months)
 - c) Obtain documentation of system edits/flags
 - d) Backup / disaster recovery plans for applications
 - e) Verify that systems appropriately interface with the key external systems identified above (i.e. - MAGIC general ledger accounting system) resulting in the generation of accurate and complete data for financial and compliance reporting.
 - f) Review User Controls to verify that procedures are in place for issuing, approving and monitoring system access. Obtain a copy of the user access report that identifies all system users and their assigned authority levels and determine that:
 - Security procedures exist to ensure that unique user Ids are assigned to system users and require password log-in.
 - Each user is granted an access level that is commensurate with their job responsibility
 - g) Verify that system edits are functioning to flag project overages.

In witness where of this contract has been executed.

FIRM REPRESENTATIVE

CPA Firm: Clifton Larson Allen, LLP

Signed: DocuSigned by:
William D. Early Jr.
41DF7973FD93459...

Title: Partner

Date: 7/20/2023

OFFICE OF THE STATE AUDITOR

Signed: DocuSigned by:
Shad White
8A414AEBE5CF479...

Title: State Auditor

Date: 7/20/2023

Signed: DocuSigned by:
Angela Mine
B6C50EB280524A2...

Title: Director, Department of Audit

Date: 7/21/2023

CONTRACT AMENDMENT FOR PROFESSIONAL SERVICES

This contract amendment, entered into as of this 22nd day of March, 2023, by and between the Office of the State Auditor and Clifton Larson Allen, LLP.

The original contract paragraph 1 is to be amended to include the following fee:

“Firm shall receive as compensation as an independent contractor for the described attestation services a fee not to exceed \$195,000.00.”

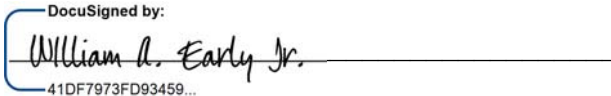
The Attachment A is to be amended for the addition of the following:

- Medicaid - Special Test #3 “ADP Risk Analysis and System Security Review” (Compliance Supplement 2022 pages 4-93.778-34 & 4-93.778-35) and Special Test #8 Medicaid National Correct Coding Initiative (NCCI) (Compliance Supplement 2022 pages 4-93.778-38 through 4-93.778-40)
- Perform IT audit at Mississippi Department of Transportation on FMS and PTS systems as follows:
 - a) Interview key financial and grants management and IT personnel to gain and/or update OSA’s understanding of IT systems in place related to major federal programs and how they operate (key staff and their responsibilities, key transactions and computations performed by the system, interfaces, etc.) to identify any critical control points that impact federal award transaction initiation, recording, processing, and reporting.
 - b) Testing processes and approvals for system changes (including a list of major changes made since the last time the system was audited and a list of any major changes planned over the next 12 months)
 - c) Obtain documentation of system edits/flags
 - d) Backup / disaster recovery plans for applications
 - e) Verify that systems appropriately interface with the key external systems identified above (i.e. - MAGIC general ledger accounting system) resulting in the generation of accurate and complete data for financial and compliance reporting.
 - f) Review User Controls to verify that procedures are in place for issuing, approving and monitoring system access. Obtain a copy of the user access report that identifies all system users and their assigned authority levels and determine that:
 - Security procedures exist to ensure that unique user Ids are assigned to system users and require password log-in.
 - Each user is granted an access level that is commensurate with their job responsibility
 - g) Verify that system edits are functioning to flag project overages.

In witness where of this contract has been executed.

FIRM REPRESENTATIVE


CPA Firm: Clifton Larson Allen, LLP

Signed: 41DF7973FD93459...

Title: Partner

Date: 4/4/2023

OFFICE OF THE STATE AUDITOR

Signed: B6C56EB280524A2...

Title: Director, Department of Audit

Date: 4/4/2023

CONTRACT FOR PROFESSIONAL SERVICES

This agreement entered into as of this the 27 day of January, 2023, by and between the Office of the State Auditor, hereinafter referred to as the "Auditor" and CliftonLarsonAllen, LLP, hereinafter referred to as the "Firm" to provide services, materials and personnel to perform the work as specified in Attachment A. Engagement Services Schedule – “An Examination of the Financial and Technical Controls of the MAGIC System.”

1. As full and complete compensation for the services to be provided hereunder, OSA will pay the Firm as follows:

The Firm shall receive as compensation as an independent contractor for the described attestation services a fee not to exceed **\$150,000.00**. Said fee is based upon an average of **\$200** for each hour of work performed for services rendered pursuant to this contract.

The Firm shall submit invoices to OSA with supporting documentation of the costs incurred. The invoices shall outline the work performed and number of hours worked. OSA will pay ninety percent (90%) of each invoice and will retain the remaining ten percent (10%) until final payment is made. Payment will be made to the Firm within 45 days of the receipt of the approved invoice submitted. The final payment, including retained amounts, shall be made after completion and acceptance of the attestation services and in accordance with Paragraph 23.

The State of Mississippi requires the Firm to submit invoices electronically throughout the term of the agreement. Vendor invoices shall be submitted to the Agency using the processes and procedures identified by the State. Payments by the Agency using Mississippi Accountability System for Government Information and Collaboration (MAGIC) shall be made and remittance information provided electronically as directed by the State, if applicable. These payments shall be deposited into the bank account of the Firm's choice. The Firm understands and agrees that the State is exempt from the payment of taxes. All payments shall be in United States currency.

2. The personnel listed below are considered essential to the work being performed hereunder. Prior to removing, replacing or diverting any of the specified individuals, the Firm shall notify OSA reasonably in advance and shall submit justification, including proposed substitutions, in sufficient detail to permit evaluation of the impact on this contract.
3. The Firm shall, during the entire term of this contract, be construed to be an independent Firm. Nothing in this contract is intended to nor shall be construed to create an employer-employee relationship.

The Firm represents that it is qualified to perform the duties to be performed under this contract and that it has, or will secure, if needed, at its own expense, applicable personnel who are qualified to perform the duties required under this contract. Such personnel shall not be deemed in any way, directly or indirectly, expressly or by implication, to be employees of OSA.

Any person assigned by the Firm to perform the services hereunder shall be the employee of the Firm, who shall have the sole right to hire and discharge its employee.

The Firm shall pay when due all salaries and wages of its employees and accepts exclusive responsibility for the payment of federal income tax, state income tax, social security, unemployment compensation and any other withholdings that may be required. Neither the Firm nor employees of the Firm are entitled to state retirement or leave benefits.

It is further understood that the consideration expressed herein constitutes full and complete compensation for all services and performances hereunder and that any sum due and payable to the Firm shall be paid as a gross sum with no withholdings or deductions being made by OSA for any purpose from said contract sum except as permitted in Part II Work Statement; Part IV, D. E-Payments; and Part V, 22. Termination.

4. The working papers prepared in conjunction with the services under this contract will become the property of OSA at the completion of the contract. The Firm may retain copies of all records required for record keeping purposes or for compliance with applicable professional standards.

The Firm is prohibited from use of the above described information and/or materials without the express written approval of OSA.

5. The Firm shall maintain and make available to OSA any financial records, supporting documents, statistical records and all other records pertinent to the services performed under this contract in accordance with the Firm's policies and procedures or professional regulatory requirements. These records shall be maintained for at least five (5) years; however, if any litigation or other legal action, by or on behalf of the State has begun that is not completed at the end of the five (5) year period, or if audit findings, litigation or other legal action has not been resolved at the end of the five (5) year period, the records shall be retained until resolution.
6. OSA may, from time to time, request changes in the scope of services of the Firm to be performed thereunder. Such changes, including any increase or decrease in the amount of the Firm's compensation, which are mutually agreed upon by and between OSA and the Firm, shall be included in written amendments to this contract and signed by all parties prior to the work being performed.
7. The Firm shall not assign or otherwise transfer the obligations incurred on its part pursuant to the terms of this contract without the prior written consent of OSA. Any attempted assignment or transfer of its obligations without such consent shall be null and void. All obligations and duties of either party under this contract shall be binding on all successors in interest or assigns of such party.
8. Failure of either party hereto to insist upon strict compliance with any of the terms, covenants and conditions hereof shall not be deemed a waiver or relinquishment of any similar right or power hereunder at any subsequent time or of any other provision hereof, nor shall it be

construed to be a modification of the terms of this contract.

9. The Firm shall indemnify, defend, save and hold harmless, protect, and exonerate OSA, its officers, employees, agents and representatives, and the State of Mississippi from and against claims, demands, liabilities, suits, actions, damages, losses and costs, including, court costs, investigative fees and expenses, and attorneys' fees, and claims for damage arising out of or caused by the Firm and/or its partners, principals, agents, employees and/or subfirms limited to the extent the damages were caused by the Firm's own negligence or willful and intentional misconduct in the performance of or failure to perform this Contract.
10. The Firm represents that it will maintain workers' compensation insurance as prescribed by law which shall inure to the benefit of the Firm's personnel, as well as comprehensive general liability, or professional liability insurance and, where applicable, employee fidelity bond insurance. The Firm will, upon request, furnish OSA with a certificate of conformity providing the aforesaid coverage.
11. This contract shall be construed and governed in accordance with the laws of the State of Mississippi, and venue for the resolution of any dispute shall be Jackson, Hinds County, Mississippi. The Firm expressly agrees that under no circumstances shall OSA be obligated to pay an attorney's fee or the cost of legal action to the Firm.
12. If any term or provision of this contract is prohibited by the laws of the State of Mississippi or declared invalid or void by a court of competent jurisdiction, the remainder of the contract shall not be affected thereby and each term and provision of the contract shall be valid and enforceable to the fullest extent permitted by law.
13. Any dispute concerning a question of fact arising under this contract shall be disposed of by good faith negotiation between duly authorized representatives of OSA and the Firm. Such proposed resolution shall be reduced to writing, and a copy furnished to the Firm and OSA for their acceptance. Should either party reject the proposed resolution, you agree that, prior to resorting to litigation; the dispute shall be submitted to mediation upon written request by either of the parties. All parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if each of us agrees to be bound. The Firm and OSA agree to share any costs of mediation proceedings equally.
14. The Firm shall comply, in all material respects, with all applicable laws, regulations, policies, and procedures of the United States of America or any agency thereof, the State of Mississippi or any agency thereof, and any local government or political subdivision that may affect the performance of services under this contract. OSA will assist the Firm in identifying the policies and procedures promulgated by the State of Mississippi or any agency thereof and any local government or political subdivision thereof that impact the services. Specifically, but not limited to, the Firm shall not illegally discriminate against any employee nor shall any party be subject to illegal discrimination in the performance of this contract because of race, creed, color, sex, age, national origin or disability.

15. The Firm shall notify OSA of any potential conflict of interest including, but not limited to, a conflict of interest resulting from the representation of or service to other clients. If such conflict cannot be resolved to OSA satisfaction, then OSA reserves the right to terminate this contract or to award the specific test(s) to another Firm.
16. The Firm shall give OSA prompt notice in writing of any action or suit filed and prompt notice of any claim made against the Firm by any entity that may result in litigation related in any way to this contract.
17. The Firm warrants that it is a validly organized business with valid authority to enter into this contract, that entry into and performance under this contract is not restricted or prohibited by any loan, security, financing, contractual or other agreement of any kind, and notwithstanding any other provision of this contract to the contrary, that there are no existing legal proceedings, or prospective legal proceedings, either voluntary or otherwise, which may adversely affect its ability to perform its obligations under this contract.
18. The Firm shall treat all data and information to which it has access by its performance under this contract as confidential to the extent that confidential treatment of same is required under federal and/or state law and shall not disclose such data or information to a third party without specific written consent of OSA. In the event that the Firm receives notice that a third party requests divulgence of confidential or otherwise protected information and/or has served upon it a subpoena or other validly issued administrative or judicial process ordering divulgence of confidential or otherwise protected information, the Firm shall promptly inform OSA and thereafter respond in conformity with such subpoena to the extent mandated by state or federal law. This section shall survive the termination or completion of this contract.
19. The captions or headings in this contract are for convenience only and in no way define, limit or describe the scope or intent of any provision or section of this contract.
20. It is agreed and understood by the parties to this contract that there are no special terms or conditions.
21. This contract may be terminated as follows:
 - a. Termination Upon Bankruptcy:

This contract may be terminated in whole or in part by OSA upon written notice to the Firm, if the Firm should become the subject of bankruptcy or receivership proceedings, whether voluntary or involuntary, or upon the execution by the Firm of an assignment for the benefit of its creditors. In the event of such termination, the Firm shall be paid an amount for all services actually performed pursuant to this contract, but in no case shall said compensation exceed the total contract price; or:
 - b. Termination for Convenience:

OSA and CLA may terminate this contract with or without cause, by providing a thirty (30) day written notice of termination to the other party; or

c. Termination for Cause:

If, through any cause, the Firm shall fail to fulfill in a timely and proper manner, as determined by OSA, its obligations under this contract, or if the Firm shall violate any of the terms or conditions of this contract, and that breach continues for ten (10) days after the Firm receives written notice from OSA, then OSA shall thereupon have the right to terminate this contract.

In the event of termination for cause by OSA (as defined above as negligence or intentional wrongful action), in addition to other remedies provided herein or available at law or in equity, the Firm shall bear all cost associated with the issuance of a new contract for audit services, including, but not limited to, the costs of reissuing another request for proposals and additional costs resulting from an acceleration of services necessary for the timely completion of such auditing services.

In the event of termination, the Firm will be entitled to payment for services in an amount which bears the same ratio to the total services of the Firm as the services actually performed covered by the contract, as supported by detailed invoices submitted to OSA by the Firm identifying hours worked on the contract. In no instance will a payment be made in excess of the contract amount. In addition, all finished or unfinished tests, surveys, checklists, forms, manuals, reports or other material prepared by the Firm under this contract shall become the property of OSA.

Notwithstanding the above, the Firm shall not be relieved of liability to OSA for damages sustained by OSA by virtue of any breach of this contract by the Firm, and OSA may withhold any payments to the Firm for the purpose of set-off until such time as the exact amount of damages due OSA from the Firm are determined. OSA may also pursue any remedy available to it in law or in equity.

22. Upon satisfactory completion of the work performed under this contract, as a condition before final payment under this contract or as a termination settlement under this contract, the Firm shall execute and deliver to OSA a release of all claims against OSA arising under, or by virtue of, this contract, except claims which are specifically exempted by the Firm to be set forth therein.
23. OSA may, at any time, by written order, make changes within the general scope of the contract as to the services or work to be performed. If such changes cause an increase or a decrease in the Firm's cost or time required to perform any services under this contract, whether or not changed by any order, OSA shall make an equitable adjustment and modify this contract in writing. The Firm must assert any claim for adjustment under this clause in writing within thirty (30) days from the date it receives OSA notification of change, unless OSA grants additional time before the date of final payment. No services for which the Firm

will charge an additional compensation shall be furnished without the written authorization of OSA.

24. The parties expressly understand that the fulfillment of the payment obligations of OSA under this agreement is conditioned upon the availability and receipt of State funds. In the event that funds are insufficient or otherwise unavailable to satisfy payments due under this agreement, OSA shall not be obligated to make such payments, and all further obligations of OSA and the Firm under this agreement shall cease immediately, without penalty, cost or expense to OSA or the Firm of any kind whatsoever. In the event of such insufficiency or unavailability of funding, OSA shall promptly notify the Firm in writing, of such event. The Firm shall be entitled to payment for services in the amount determined under paragraph 22 or the amount of available funds, whichever is less.

This contract, the request for proposal, the Firm's technical proposal and the Engagement Services Schedule, in this order of precedence, constitutes the entire agreement of the parties with respect to the subject matter contained herein and supersedes and replaces any and all prior negotiations, understandings and agreements, written or oral, between the parties relating thereto.

25. The Firm represents and warrants that it will ensure its compliance with the Mississippi Employment Protection Act (Senate Bill 2988 from the 2008 Regular Legislative Session) and will register and participate in the status verification system for all newly hired employees related to this engagement or other services on behalf of the Office of State Auditor of Mississippi. The term "employee" as used herein means any person that is hired to perform work within the State of Mississippi. As used herein, "status verification system" means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. The Firm agrees to maintain records of such compliance and, upon request of the State, to provide a copy of each such verification to the State. The Firm further represents and warrants that any person assigned to perform services hereunder meets the employment eligibility requirements of all immigration laws of the State of Mississippi. The Firm understands and agrees that any breach of these warranties may subject the Firm to the following: (a) termination of the Agreement and ineligibility for any state or public contract in Mississippi for up to three (3) years, with notice of such cancellation/termination being made public, or (b) the loss of any license, permit, certification or other document granted to Firm by an agency, department or governmental entity for the right to do business in Mississippi for up to one (1) year, or (c) both. In the event of such termination/cancellation, the Firm would also be liable for any additional costs incurred by the State due to contract cancellation or loss of license or permit.
26. The Firm represents that it has not retained a person to solicit or secure a State contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except as disclosed in the Firm's bid or proposal (if applicable).
27. The Firm represents that it has not violated, is not violating, and promises that it will not

violate the prohibition against gratuities set forth in Section 7-204 (Gratuities) of the “Mississippi Personal Service Contract Procurement Regulations.”

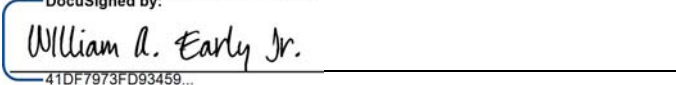
28. The Firm certifies that the price submitted in response to the solicitation has been arrived at independently and without - for the purpose of restricting competition - any consultation, communication, or agreement with any other bidder or competitor relating to the price, the intention to submit a bid, or the methods or factors used to calculate the price bid.
29. The Firm certifies to the best of its knowledge and belief, that it and its principals:
 - a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - b. Have not within a three-year period preceding this contract been convicted or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c. Are not presently indicted or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in item b. of this certification; and
 - d. Have not within a three-year period preceding this contract had one or more public transactions (Federal, State or local) terminated for cause or default.
30. Section 1553 of Division A, Title XV of the American Recovery and Reinvestment Act of 2009, P.L. 111-5, provides protections for certain individuals who make specified disclosures relating to Recovery Act funds. Any non-federal employer receiving recovery funds is required to post a notice of the rights and remedies provided under this section of the Act.
31. Any notices required or authorized to be given under this contract shall be in writing and sent by certified United States mail, postage prepaid, return receipt requested, to the addressees designated in this paragraph. Each party may change the person and address designated by delivering written notice to the other party. Any notice shall be effective when actually delivered to the designated address.

For OSA: Angela Mire, CPA, Director, Department of Audit
Mississippi Office of the State Auditor
501 N. West Street, 801, Woolfolk Building
Jackson, MS 39201


For Firm: Williams Early, Jr.
CliftonLarsonAllen, LLP
1966 Greenspring Drive, Suite 30
Timonium, MS 21093

In witness of where this contract has been entered into and executed by the parties hereto in duplicate originals.

FIRM REPRESENTATIVE

CPA FIRM: Clifton Larson Allen, LLP
SIGNED: 
TITLE: Partner
DATE: 3/2/2023

OFFICE OF THE STATE AUDITOR

SIGNED: 
TITLE: Director, Department of Audit
DATE: 3/2/2023

ATTACHMENT A

Engagement Services Schedule:

The following procedures must be performed by the Firm after a contract has been awarded:

- 1) Attend an entrance conference with the Firm's engagement supervisor, OSA's authorized representatives and staff members of OSA and DFA prior to the commencement of any work, in order to discuss the scope of services and other related factors.
- 2) Identify any conflict user rolls within the MAGIC system and verify that the agency is aware and that appropriate mitigating controls are in place by the agency.
- 3) Review the MARS and MCAPS systems at the Mississippi Department of Education and test system edits to ensure that the payment processing is functioning properly within required limits and at the correct amounts. Verify that MARS and MCAPS does indeed interface with MAGIC and that coding is proper and approval edits are active.

Please include in your documentation consideration of the following:

- a) Key concerns relating to the above noted systems
 - b) Approval and testing processes for system changes, in particular those that might have an impact on the completeness and accuracy of federal award transactions used in financial and/or programmatic reporting
 - c) Backup / disaster recovery plans for key systems
 - d) System interfaces with the MAGIC general ledger accounting system, if any.
 - e) Key user and access controls
- 4) Perform EDP audit at Mississippi Department of Employment Security to include Updating EDP questionnaire to see if any changes have occurred due to findings noted on FY 21 audits. Test to see if controls noted in finding 2021-08 are restored and fully functional. If possible, test agencies reconciliation between their access financial system (used to create internal trial balances), amounts recorded in MAGIC and amounts disbursed in ReEmploy.
 - 5) Perform IT audit at Mississippi Department of Revenue (DOR) on MARS and MARVIN systems as follows:
 - a) Document understanding of the design and implementation of the DOR's IT environment and general IT controls
 - b) Testing processes and approvals for system changes (including a list of major changes made since the last time audited and a list of any major changes planned over the next 12 months)
 - c) Obtain documentation of system edits/flags
 - d) Backup / disaster recovery plans for applications
 - e) Verify that systems appropriately interface with the key external systems identified above (i.e. - MAGIC general ledger accounting system and Site Manager system) resulting in the generation of accurate and complete data for financial and compliance reporting.

- f) Review User Controls to verify that procedures are in place for issuing, approving and monitoring system access. Obtain a copy of the user access report that identifies all system users and their assigned authority levels and determine that:
 - Security procedures exist to ensure that unique user Ids are assigned to system users and require password log-in.
 - Each user is granted an access level that is commensurate with their job responsibility
- 6) Perform the following IT general control procedures over Mississippi Medicaid Management Information System (MS MMIS) including, but not limited to, the following general procedures:
- a) Document understanding of the design and implementation of the DOM's IT environment and general IT controls
 - b) Review the SOC 1 Type 2 report and test the complementary user entity controls
 - c) Testing processes and approvals for system changes (including a list of major changes made since the last time the system was audited.
 - d) Obtain documentation of system edits/flags
 - e) Backup / disaster recovery plans for applications
 - f) Verify that systems appropriately interface with the key external systems identified above (i.e. - MAGIC general ledger accounting system) resulting in the generation of accurate and complete data for financial and compliance reporting.
 - g) Review User Controls to verify that procedures are in place for issuing, approving and monitoring system access. Obtain a copy of the user access report that identifies all system users and their assigned authority levels and determine that:
 - Security procedures exist to ensure that unique user Ids are assigned to system users and require password log-in.
 - Each user is granted an access level that is commensurate with their job responsibility

Upon receipt of the final report, OSA will:

- 1) Review the report and all working papers.
- 2) Approve or reject the report and working papers.
- 3) Approve or reject the final payment for services rendered.

The Firm shall perform the following procedures at the request of OSA:

- 1) Attend an exit conference with the Firm's engagement supervisor, OSA's authorized representatives and staff members of OSA and DFA at the completion of the work, in order to present the findings and recommendations from the written report.

Upon completion of the audit services, all documents identified in Part II – Work Statement shall be submitted to OSA’s authorized representatives in accordance with the contractual provisions. All final documentation of services shall be submitted no later than the date specified.

ATTACHMENT B

Competency Schedule:

The staff performing the examination of the computer systems as discussed in Attachment A should be technically competent, having the skills and knowledge necessary to perform the work. Experience requirements identified below must be demonstrated through work on projects of similar scope. References for verification should be provided. All professional staff assigned to this engagement must meet the following competency requirements:

- Good communication skills, both verbal and written
- Ability to evaluate system and application documentation
- Knowledge of IT audit techniques and control procedures or knowledge of financial audit techniques and control procedures

It is impossible for any one person to possess all of the technical skills necessary to successfully complete this audit. The professional staff must have a mix of the following skills, with each skill accounted for by at least one staff member:

- a) Windows Server 2008 / 2012
- b) Microsoft SQL Server 2008 / 2012
- c) Active Directory
- d) Z/Linux
- e) Z/OS
- f) IBM Integrated Data Management (IDM)
- g) IBM Mainframe
- h) SAP NetWeaver
- i) SAP Solution Manager
- j) SAP ECC
- k) SAP Authorizations
- l) SAP Governance, Risk, and Compliance (GRC)
- m) VM / VSphere
- n) Veeam

In addition, the senior level staff assigned to the engagement should meet the following additional verifiable requirements:

- A minimum of four (4) years' experience in IT auditing (Required)
- A minimum of four (4) years' experience in financial auditing (Required for at least one staff member assigned to the examination)
- Certified Public Accountant (Required for at least one staff member assigned to the examination)
- Certified Information System's Auditor (Required for at least one staff member assigned to the examination)