# Audit Committee Meeting
May 8, 2019 10:00 AM - 12:00 PM EDT

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NOTICE OF MEETING

NORTH BROWARD HOSPITAL DISTRICT

BOARD OF COMMISSIONERS

An Audit Committee meeting will be held on Wednesday, May 8th, 2019, at 10am, at the Broward Health Corporate Spectrum Location: 1700 Northwest 49 Street, Fort Lauderdale, Florida, 33309. The purpose of this committee meeting is to review and consider any matters within the committee’s jurisdiction.

Persons with disabilities requiring special accommodations in order to participate should contact the District by calling 954-473-7100 at least 48 hours in advance of the meeting to request such accommodations.

Any person who decides to appeal any decision of the District’s Board with respect to any matter considered at these meetings will need a record of the proceedings, and for such purpose, may need to ensure that a verbatim record of the proceedings is made which record includes testimony and evidence upon which the appeal is to be based.
CALL TO ORDER 10:07 am

COMMITTEE MEMBERS

√ Commissioner Christopher T. Ure/Chair
x Commissioner Andrew M. Klein (not present)
x Commissioner Nancy W. Gregoire (not present)
√ Audit Consultant Member Scott Porter
√ Audit Consultant Member James Petkas

ADDITIONALLY PRESENT Commissioner Stacy L. Angier (WebEx), Commissioner Ray T. Berry, Gino Santorio/President/CEO, Alex Fernandez/CFO, Jerry Del Amo/Managing Senior Associate General Counsel, Brett Bauman/Associate General Counsel

PUBLIC COMMENTS None

APPROVAL OF MINUTES

1. Approval of Audit Committee meeting minutes dated March 21, 2019.

MOTION It was moved by Mr. Porter, seconded by Mr. Petkas, to:

APPROVE THE AUDIT COMMITTEE MEETING MINUTES DATED MARCH 21, 2019.

Motion carried unanimously.

TOPIC OF DISCUSSION

2. Review proposal to select Request for Consulting Services to include approval of scope, expected deliverables and vendor requirements – Christopher T. Ure

Mr. Porter walked the committee through the sections of the Request for Consulting Services document, highlighting scope, timeline, criteria, pricing and evaluation process.

In an effort to see the proposing firm’s thought process, Commissioner Ure stated he would like a section added, so that the firms the could list what they felt should be considered within their proposals, although it may not have been included or required in
the application section of *Scope of Services*. He also wanted an emphasis put on local businesses and certified diverse vendors.

Committee discussion ensued regarding revisions to the document provided by Mr. Porter and Broward Health staff.

Discussion ensued regarding whether or not the Audit Committee had been given the authority to act on its own in engaging services.

Commissioner Ure stated that he wanted one committee member to work with staff in evaluating responses for the firms. He also wanted the selection to be narrowed down within 30 days to approximately three (3) firms and a final selection made shortly after so that the audit could commence by June 1, 2019.

Alex Fernandez, CFO, proposed that staff work with a delegate of the committee at full transparency and without any interference. He further stated that the RFP process could be expedited being it would be capped under $250k.

Commissioner Ure stressed the importance of the Audit Committee having independence and autonomy to carry out certain important functions on a regular basis.

Mr. Santorio suggested that it be put in writing that the Audit committee has the authority to act and engage in services.

Commissioner Angier requested that a final copy of the *Request for Professional Services* document be available to the full Board for review.

The Committee listed modifications below to be made to the *Request for Professional Consulting Services* document.

- **Section E, page 5, District Cost Estimate:** add the language, “The District expects this to be a flat fee proposal (see section 9).
- **Section 3a, page 6, Proposal Submission Instructions and Requirements:** on the last sentence modify language from, “…at the discretion of the City of Boynton Beach”, to, “…at the discretion of the District”.
- **Section 3b, page 6, Proposal Section and Title Chart:** change language on item 8 to read, “Identification of Anticipated Problems and Additional Suggestions for Scope”.
- **On entire document, pages 1-12:** Change language from, “[RFP]”, to, “[Request for Professional Services]”.

Audit 2
• On the calendar, page 5, Estimated Timeline: date should read, Request for Professional Services released April 5, 2019.
• On the calendar, page 5, Estimated Timeline: Receipt of Written Questions Due April 19, 2019 by 4:00 PM.
• On the calendar, page 5, Estimated Timeline: Q&A Posted to Website April 23, 2019.
• On the calendar, page 5, Estimated Timeline: Proposals Due April 29, 2019.
• On the calendar, page 5, Estimated Timeline: Audit Committee Meeting: Audit Committee interviews May 13 – May 17, 2019.
• On the calendar, page 5, Estimated Timeline: Remove June 19, 2019, District Board Consideration and Award.
• On the calendar, page 5, Estimated Timeline: Remove June 21, 2019, Non-Selection Notices mailed.
• Delete Section 4c, page 9, Evaluation Criteria Summary
• Item C, page 9, keep first sentence under title, Evaluation Criteria Summary. Delete the box listing Criteria and Weight (max points).
• Delete Point references from remaining sections on pages 9 and 10.
• Page 10, under Price Proposal: delete the point max, delete all language listed under Price Proposal and revise with Price will be considered but not the determining factor.

Mr. Dan Lewis, Governance Consultant, advised Commissioner Ure to allow the staff the responsibility of managing the proposal process for legal and compliance reasons. Staff should disseminate, collect and communicate information lawfully, then bring the results back to the Audit Committee for selection. Mr. Lewis also advised the committee to embrace the procurement policy for the enjoyment of it’s confidentially under state statute. Otherwise the entire process would be public record.

Commissioner Ure requested a summary of the proposals be delivered to the committee along with the full responses.

MOTION It was moved by Mr. Porter, seconded by Mr. Petkas, to:

APPROVE THE PROPOSED REQUEST FOR QUOTATION DOCUMENT WITH CHANGES DISCUSSED AT THIS MEETING, AND THAT SUCH DOCUMENT BE PUT INTO THE FORMAT TYPICALLY USED BY BROWARD
HEALTH IN COMPLIANCE WITH PURCHASING POLICY AND THEN SUBMITTED FOR PUBLIC DISTRIBUTION BY APRIL 5TH, 2019.

Motion carried unanimously.

Discussion ensued regarding the scheduling of external auditors, Warren Averett, to present their year-end audit. An extension to their contract was also discussed.

MOTION It was moved by Mr. Petkas, seconded by Mr. Porter, that:

AUDIT COMMITTEE MEMBER, SCOTT PORTER, BE DELEGATED TO WORK WITH BROWARD HEALTH STAFF TO FORMULATE RESPONSES TO QUESTIONS RECEIVED, WITH STAFF INPUT AND MR. PORTER’S REVIEW.

Motion carried unanimously.

ADJOURNMENT 11:25 am

MOTION It was moved by Mr. Porter, seconded by Mr. Petkas, to:

ADJOURN THE AUDIT COMMITTEE MEETING.

Motion carried unanimously.

Respectfully submitted,
Ray T. Berry, Secretary/Treasurer
BROWARD HEALTH SUPPLY CHAIN BIDS
PROPOSAL REQUEST FOR PROFESSIONAL SERVICES

Quote ID: QUALITY ASSESSMENT REVIEW OF INTERNAL AUDIT DEPARTMENT

| Broward Health | Vendor Inquiries: |
| 1800 NW 49th Street | Please submit all questions to bids@browardhealth.org and reference the Quote ID in the email subject line. |
| Ft Lauderdale, FL 33309 | |

### KEY DATES (subject to change)

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>Friday, April 5, 2019</td>
<td>Proposal Request for Professional Service Released</td>
</tr>
<tr>
<td>Prior to 4:00PM EST Friday, April 19, 2019</td>
<td>Vendor Inquiry Deadline (submit to <a href="mailto:bids@browardhealth.org">bids@browardhealth.org</a>)</td>
</tr>
<tr>
<td>Prior to 4:00PM EST Tuesday April 23, 2019</td>
<td>Q &amp; A Addendum to be Posted on Website</td>
</tr>
<tr>
<td>Prior to 10:00AM EST Monday April 29, 2019</td>
<td>Proposals Due</td>
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<tr>
<td>May 6 - May 10, 2019</td>
<td>Proposals Evaluated</td>
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<tr>
<td>May 13 - May 17, 2019</td>
<td>Audit Committee Interviews</td>
</tr>
<tr>
<td>On or Before May 29, 2019</td>
<td>Selection of Vendor</td>
</tr>
</tbody>
</table>

### I. Project Information

#### A. Summary

Broward Health (the “District”) is requesting proposals from qualified professional services organizations to conduct an external quality assessment review of the District’s Internal Audit Department. The contract, once awarded, will be a one-time quality assessment review of the District’s Internal Audit Department and Audit Committee independence and autonomy.

#### B. Background and Reporting

**Broward Health**

North Broward Hospital District d/b/a Broward Health, is a special independent taxing district created pursuant to Chapter 27438, Laws of Florida, Special Acts of 1951, as amended (the Act), for the purpose of establishing and operating the necessary health facilities for the preservation of the public health and well-being of the citizens of the District. Governance and management of the District are independent of metropolitan county and city governments. The governing body of the District is the Board of Commissioners (the Board), composed of seven members appointed by the Governor of Florida.

The District and its hospital system are a governmental unit. The District is considered an independent district since the Board exercises complete control. Such control was determined on the basis of the Board’s ability to significantly influence operations, select the senior executive management, participate in the fiscal management of the entity; exercise budgetary and taxing authority; as well as determine the scope of services to be provided to the community, as defined by the Act.
The financial statements include the activity of the District and its integrated healthcare services system, which includes the operations of the Hospital Division, Community Health Services Division, Physician Services Division, and Insurance Management Division.

Internal Audit Department
The District’s Governing Board is committed to serving the community with sustainable, affordable health services by assuring a strong internal control framework is in place. To assist in achieving this objective, the Board fully supports a viable internal auditing program. The District’s Internal Audit Department reports functionally to the Board through the Audit Committee and is comprised of the Chief of Internal Audit, two (2) Staff Auditors, three (3) Senior Auditors and an Audit Manager.

The District’s Internal Audit Department continually strives for full conformity with The Institute of Internal Auditors’ (IIA) International Standards for the Professional Practice of Internal Auditing (the “Standards”). Section 1300 of the Standards requires the chief auditor to develop and maintain a Quality Assurance and Improvement Program (QAIP) designed to evaluate the Internal Audit Department’s compliance with the Standards, and its overall efficiency and effectiveness.

The District’s Internal Audit Department has not previously obtained a Quality Assurance Review (QAR) of its operations but would like to achieve full conformity with Standards. To move toward full compliance with the Standards, to help reasonably ensure District’s Internal Audit Department services align with the strategies and objectives of District, and to help reasonably ensure the Internal Audit Department continues to make appropriate use of internal audit best practices, the District is requesting a QAR of its internal audit department. The QAR services being requested should be performed in compliance with the attribute and performance standards set forth in the Institute of Internal Auditors’ “Quality Assessment Manual”.

C. Scope of Services
The external quality assessment or peer review to be performed must be designed to evaluate conformance of the District’s Internal Audit Department with the Standards, Definition of Internal Auditing, the District’s Code of Ethics, and the efficiency and effectiveness of the District’s Internal Audit Department functions in meeting the needs of Broward Health.

While implicit in the Standards, specific areas that shall be covered in the QAR include, but are not limited to, the following:
1. Examination of the structural and functional independence and autonomy of the Audit Committee and Internal Audit Department through the District’s Audit Committee Charter to ensure proper standards and governance are achieved.
2. Assess the Internal Audit Department’s conformity with the IIA International Standards for the Professional Practice of Internal Auditing, including mandatory and non-mandatory provisions.
3. The Internal Audit Department’s objectivity and proficiency, including knowledge, skills, experience and technical proficiency for specialized operations.
4. The Internal Audit Department’s continuing professional development program for internal audit personnel.
5. The Internal Audit Department’s quality assurance program.
6. The Internal Audit Department’s management, including resource management, policies and procedures, department management reporting, and overall supervision quality.
7. The Internal Audit Department’s risk assessment methodology and documentation.
8. The Internal Audit Department’s planning processes (including annual planning and audit planning).
9. Audit execution, including audit program design, execution and work paper documentation.
10. Reporting, including the quality and timeliness of reporting to department management, senior management and the Audit Committee.
11. Monitoring practices, including exception tracking and follow-up.
12. The Internal Audit Department’s alignment with other risk management efforts within the District such as Enterprise Risk Management.
13. A review of the adequacy and testing for adherence to the Internal Audit Department’s written audit policies and procedures.
14. Any additional services, as suggested.

At the conclusion of the engagement, the required deliverable will be a formal report that addresses, at a minimum, the following:

1. An opinion on the Internal Audit Department’s conformance with The IIA’s Definition of Internal Auditing, Code of Ethics, and Standards.
2. A conclusion on the efficiency and effectiveness of the Internal Audit Department’s activity.
3. Current strengths of the Internal Audit Department.
4. Specific observations regarding opportunities for improvement of the Internal Audit Department identified during the review, including the relative significance of each opportunity.
5. Specific implementation recommendations to improve the Internal Audit Department’s conformance with the Standards and/or effectiveness, as applicable.
6. Specific recommendations for application of internal auditing best practices to the Internal Audit Department, the Audit Committee and the Audit Charter.
7. Recommendations for additional ways the Internal Audit Department can add value for management, the Audit Committee and the District Board.
8. Recommendations for improvements to the District’s Audit Committee, including the Audit Committee Charter, Organization Chart, responsibilities, independence, reporting and any other matters that can add value to both the District Board and the Audit Committee.

II. Submittal Information

The District will receive proposals for Internal Audit Quality Assessment Services submitted by Monday, April 29, 2019, prior to 10:00 AM EST. Responses may be delivered in person, by registered mail, or any other method that allows for tracking and delivery confirmation. All proposals must be directed to Broward Health Supply Chain Bids Department, 1800 NW 49th Street, Ft. Lauderdale, FL 33309. Proposals must include a CD-ROM with an identical electronic version of the proposal.

Responses received after the closing time and date, for any reason whatsoever, will not be accepted or considered. Any disputes regarding timely receipt of a Response shall be decided in the favor of Broward Health.

A. Any responses received after the above stated time and date will not be considered. It shall be the sole responsibility of the proposer to have their responses for Internal Audit Quality Assessment Services delivered to Broward Health Supply Chain Bids Department for receipt on or before the above stated time and date. It is recommended that responses be sent by an overnight air courier service or some other method that allows for tracking and delivery confirmation. Proposals for Internal Audit Quality Assessment Services that arrive after the above stated deadline as a result of delay by the mail service shall not be considered, shall not be considered, and arrangements shall be made for their return at the proposer’s request and expense. The District reserves the right to consider submittals that have been determined by the District to be received late due solely to mishandling by the District after receipt of the proposals for Internal Audit Quality Assessment Services and prior to the award being made.

B. If any addenda are issued to for Internal Audit Quality Assessment Services, the District will attempt to notify all prospective proposers who have secured same, however, it shall be the responsibility of each proposer, prior to submitting their response, to review the Procurement website at https://vendor.browardhealth.org/pages/current-opportunities to determine if any addenda were issued.
and to make any addendum acknowledgements and comply with the requirements of each addendum as part of their proposal.

C. All expenses incurred for submitting proposals to the District are to be borne by the proposer.

III. Selection Process

A. Selection

A Selection Committee will review, evaluate, and rank the proposals based on the responses to the criteria listed below. The Selection Committee may select two or more firms to be interviewed, based solely on qualifications. The evaluation criteria outline the factors that may be used by the Selection Committee to evaluate responsible and qualified proposals. Prospective firms shall include sufficient information to allow the Selection Committee to thoroughly evaluate and score their proposals. Each proposal submitted shall be evaluated and ranked by the Selection Committee. The contract will be awarded to the most qualified firm(s).

B. Interviews

The Selection Committee may request oral presentations from the firms submitting proposals. If requested, the oral presentations may be considered in the evaluation process for all areas other than their Price Proposal.

C. Evaluation Criteria Summary

Proposer Qualifications and Experience

- Relevant experience of key personnel, including assigned Project
- Feedback from references, including performance on other similar projects
- Knowledge, experience and demonstrated success with providing similar services
- Technical support proposed
- Financial responsibility/stability
- Prior engagements with Broward Health
- Similar engagements

Engagement Team Qualifications and Experience

- Relevant experience of key personnel
- Feedback from references, including performance on other similar projects
- Knowledge, experience and demonstrated success with providing similar services

Engagement Approach

- Total scope of services proposed
- Demonstrated understanding of the project
- Proposed timeline and work plan

Diversity

- Broward Health accepts various local, national, and federal Small Business Enterprise (SBE), Minority Business Enterprise (MBE), and Women Business Enterprise (WBE) certifications

Price Proposal

- Price is a consideration, but will not be the determining or primary factor.
- All proposals should be submitted in a flat fee proposal format (see section 10)
IV. Proposal Submission Instructions and Requirements

A. In order to facilitate the analysis of responses to this Request for Professional Services, Respondents are required to prepare their proposals in accordance with the instructions outlined in this section. Consultants whose proposals deviate from these instructions may be considered non-responsive and may be disqualified at the discretion of The District.

B. Proposals shall be prepared as simply as possible and provide a straightforward, concise description of the Respondent’s capabilities to satisfy the requirements of the Request for Professional Services. Emphasis shall be concentrated on accuracy, completeness, and clarity of content.

   a. Each of the sections listed below shall be separated and labeled.
   b. Each page shall be numbered on the bottom right hand corner.
   c. Submit one (1) original proposal and eight (8) copies.
   d. The proposal shall be organized as follows:

<table>
<thead>
<tr>
<th>Proposal Section</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Introduction letter</td>
</tr>
<tr>
<td>2.</td>
<td>Scope of Services - Independence</td>
</tr>
<tr>
<td>3.</td>
<td>Proposer Qualifications and Experience</td>
</tr>
<tr>
<td>4.</td>
<td>Prior Engagements with Broward Health</td>
</tr>
<tr>
<td>5.</td>
<td>Similar Engagements with Other Entities</td>
</tr>
<tr>
<td>6.</td>
<td>Engagement Team Qualifications and Experience</td>
</tr>
<tr>
<td>7.</td>
<td>Specific Engagement Approach</td>
</tr>
<tr>
<td>8.</td>
<td>Identification of Anticipated Problems</td>
</tr>
<tr>
<td>9.</td>
<td>Additional Scope Services</td>
</tr>
<tr>
<td>10.</td>
<td>Price Proposal Form</td>
</tr>
<tr>
<td>11.</td>
<td>Submittal Forms</td>
</tr>
</tbody>
</table>

SECTION 1 - INTRODUCTION LETTER

The Respondent shall provide an introduction letter on corporate letterhead, signed by an authorized representative of the Proposer. The letter should clearly indicate the company name, address and signature. This letter shall provide a brief narrative highlighting the Respondent’s proposal.

SECTION 2 – SCOPE OF SERVICES

The Respondent shall state in concise terms its understanding of the scope of work outlined above. The Respondent shall include a narrative description of the list of services to be rendered. The firm should provide an affirmative statement that it is independent of Broward Health as defined by IIA Standards and Government Auditing Standards.
SECTION 3 – PROPOSER QUALIFICATIONS AND EXPERIENCE

The Respondent shall describe the size of the firm, the size of the firm’s staff experienced in internal audit, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number, the nature of the staff to be so employed on a part-time basis and the nature of any subcontract arrangements.

The Respondent should also describe its experience providing the requested services for hospitals and health care systems.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve, as the principal auditor should be noted, if applicable.

The firm shall also provide information on the results of any professional peer reviews during the last three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

The firm shall also describe any litigation or proceeding whereby, during the past three years, a court or any administrative agency has ruled against the firm in any manner related to its professional activities. Similar information shall be provided for any current of pending litigation.

SECTION 4 – PRIOR ENGAGEMENTS WITH BROWARD HEALTH

The Respondent shall list and describe the firm’s professional relationships involving Broward Health for the past five (5) years, by type of engagement. Indicate the scope of work, date, engagement principals, the location of the firm’s office from which the engagement was performed, and the name and telephone number of the principal client contact. The firm should also together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed engagement.

In addition, the firm shall make an affirmative statement to give Broward Health written notice of any professional relationships entered into during the period of this engagement.

SECTION 5 – SIMILAR ENGAGEMENTS WITH OTHER ENTITIES

The Respondent shall list the most significant engagements (maximum – 5) performed in the last five years that are similar in nature and scope to the services requested. Particular attention should be given to engagements for hospitals and health care systems similar in size and complexity to Broward Health.

Indicate the scope of work, engagement dates, engagement principals, and the name and telephone number of the principal client contact.

SECTION 6 – ENGAGEMENT TEAM QUALIFICATIONS AND EXPERIENCE

The Respondent shall identify the principal supervisory and management staff, including engagement principals, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is a certified internal auditor, certified public accountant and the state in which the person is registered or licensed to practice. Provide information on the internal auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.
Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Experience providing the requested services for hospitals and health care systems should be described in detail for each individual.

Engagement principals, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of Broward Health. However, in either case, Broward Health retains the right to approve or reject replacements.

SECTION 7 – SPECIFIC ENGAGEMENT APPROACH

The Respondent shall set forth a work plan and timeline, including an explanation of the engagement methodology to be followed in performance of the services required in Section I of this request for professional services. In developing the work plan, reference should be made to the specific deliverables requested by Broward Health for this engagement as outlined in Section I.

SECTION 8 – IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

The Respondent should identify and describe any anticipated potential audit problems, the firm’s approach to resolving these problems and any special assistance that will be requested from the Broward Health.

SECTION 9 – ADDITIONAL SCOPE SERVICES

Respondents shall provide a summary of additional standard services provided by the proposer to be included in the total all-inclusive maximum price (if additional space is needed, please provide as an attachment).

SECTION 10 – PRICE PROPOSAL

Respondents shall provide a total all-inclusive maximum price for the proposed services outlined in the Scope of Work. The total all-inclusive maximum price shall contain all direct and indirect costs including all out-of-pocket expenses.

The price should include a schedule of professional fees and expenses, presented in the format provided (See Price Proposal Form) that supports the total all-inclusive maximum price. The cost of special services described below will be at quoted rates to be negotiated at the time services are requested.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed in accordance with section 112.061, Florida Statutes. All estimated out-of-pocket expenses to be reimbursed should be presented in the price proposal form submitted. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

If it should become necessary for Broward Health to request the successful respondent to render any additional services to either supplement the services requested in this proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon written agreement between Broward Health and the firm. Any such additional work agreed to between Broward Health and the firm shall be performed at the same rates set forth in the schedule of fees and expenses.
SECTION 11 – SUBMITTAL FORMS

Respondents shall sign and date the following Conflict of Interest Questionnaire and Disclosure Form for Physician Ownership & Financial Arrangements provided.

Contractor agrees to fully disclose in writing via the completion of Broward Health’s Conflict of Interest Questionnaire and Disclosure Agreement forms and Broward Health’s Disclosure Form for Physician Ownership and Financial Arrangements to Broward Health upon the execution of the Agreement the identity of any person who: 1) has an ownership interest in any portion of Contractor, or is employed by or contracted with Contractor; and, 2) is also able in any manner to refer a patient to a Broward Health facility for the provision of any healthcare service.

Contractor agrees to fully disclose in writing via the completion of Broward Health’s Conflict of Interest Questionnaire and Disclosure Agreement forms and Broward Health’s Disclosure Form for Physician Ownership and Financial Arrangements to Broward Health upon the execution of the Agreement the identity of any person who: 1) has an ownership interest in any portion of Contractor, or is employed by or contracted with Contractor; and, 2) is also an “immediate family member” of any person who is able in any manner to refer a patient to a Broward Health facility for the provision of any healthcare service.

Contractor expressly understands and agrees that a fully completed and executed Conflict of Interest Questionnaire and Disclosure Agreement forms as well as the Disclosure Form for Physician Ownership and Financial Arrangements must be included as part of its Response.

Responses shall also complete the Signature Authorization Form and clearly indicate the legal name, address and telephone number of the proposer (firm, corporation, partnership or individual). Responses shall be signed above the typed or printed name and title of the signer. The signer shall have the authority to bind the proposer to the submitted proposals for Internal Audit Quality Assessment Services.
PRICE PROPOSAL FORM

Only this portion of the proposal shall include the proposed cost. A total firm-fixed dollar amount for the completed project shall be provided on the Proposal Cost Summary Form and shall be included in the Proposal submittal under Section 10 with the submittal form below.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

<table>
<thead>
<tr>
<th>HOURS</th>
<th>STD. HOURLY RATES</th>
<th>QUOTED HOURLY RATES</th>
<th>TOTAL QUOTE</th>
</tr>
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<tbody>
<tr>
<td>PRINCIPAL</td>
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<td>$</td>
<td>$</td>
</tr>
<tr>
<td>MANAGER</td>
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<td>SUPERVISOR</td>
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<tr>
<td>STAFF</td>
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<tr>
<td>OTHER (SPECIFY)</td>
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<tr>
<td>SUBTOTAL</td>
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<td></td>
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</tbody>
</table>

Other Expenses: (Specify)

________________________________________________________

TOTAL ALL INCLUSIVE PRICE $_

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction form the total price.

________________________________________________________

COMPANY NAME

(_______) TELEPHONE

E-MAIL ADDRESS

________________________________________________________

AUTHORIZED SIGNATURE

________________________________________________________

TITLE
**Broward Health Supplier Diversity Program** – Broward Health (BH) is committed to ensuring the participation of Certified Diverse Vendors (CDV) in its procurement of goods and services. Broward Health’s Certified Diverse Vendors include SBEs, MBEs and WBEs approved by one of BH’s certification partners.

We highly encourage all of our business partners to join with us in our commitment to increase certified diverse vendor participation, by utilizing Broward Health’s Certified Diverse Vendors, as sub-contractors, sub-consultants and 2nd Tier vendors. Prime Vendors/Consultants/Contractors can obtain a list of BH Certified Diverse Vendors for sub-contracting via our online Certified Diverse Vendor Directory @ [https://www.browardhealth.org/pages/diversity](https://www.browardhealth.org/pages/diversity). Any questions, please contact the Office of Supplier Diversity (OSD) at 954-473-7289.

**BROWARD HEALTH GENERAL TERMS AND CONDITIONS**

Broward Health reserves the right at any time and for any reason to cancel this Proposal Request for Professional Services, accept or reject any or all responses or any portion thereof, or to accept an alternate bid. Broward Health may seek clarification from any bidder at any time and failure to respond within the allocated time frame is cause for rejection.

The following terms and conditions shall apply to and become a part of any agreement entered as a result of this request for informal quote process. Broward Health will consider incorporating any of Contractor’s proposed terms and conditions if they do not conflict with, alter or modify any of the following terms and conditions.

1. **Termination for Default.** If either party defaults in its performance under this Agreement and does not cure the default within 15 days after written notice of default from the non-defaulting party, the non-defaulting party may terminate this Agreement upon written notice to the defaulting party without penalty and without any further liability after the date of termination.

2. **Termination for Convenience.** Broward Health may terminate this Agreement at any time without cause upon 30 days prior written notice to Contractor. If this Agreement is for supplies, products, equipment, or software, Broward Health will pay Contractor in accordance with the payment provisions of the Agreement through the date of termination. If this Agreement is for services, Broward Health shall compensate the Contractor in accordance with the payment provisions of the Agreement for those services rendered prior to the date of termination.

3. **Tax Exempt Status.** Broward Health is a tax-exempt entity (State Tax Exempt Certificate No. 85-8012646292C-5) and is not obligated to pay sales, use or other similar taxes. If Broward Health is not exempt for a particular tax, it will reimburse Contractor for those taxes.

4. **Sovereign Immunity.** The parties hereto acknowledge that Broward Health is a political subdivision of the state of Florida and enjoys sovereign immunity. Nothing in this Agreement shall be construed to require Broward Health to indemnify Contractor or insure Contractor for its negligence or to assume any liability for Contractor’s negligence. Further, any provision in this Agreement that requires Broward Health to indemnify, hold harmless or defend Contractor from liability for any other reason shall not alter Broward Health’s waiver of sovereign immunity or extend Broward Health’s liability beyond the limits established in section 768.28, Florida Statutes.
5. **Term.** The term of this Agreement shall be effective on the day the services start and shall remain in effect until the day the services are completed.

6. **Warranty and Indemnification.** Contractor warrants the performance of the Services to be furnished hereunder and agrees to indemnify, hold harmless and defend Broward Health, and its agents, employees and servants, from any and all claims, demands, actions, costs, expenses (including reasonable attorney's fees), and judgments arising out of or in any way anyway connected with any negligence, wrongful acts or omissions of Contractor, or its agents, employees, or independent contractors in the performance of Contractor’s Services, duties and obligations under this Agreement. If it becomes necessary for Broward Health to defend any action seeking to impose any such liability, Contractor will pay Broward Health all costs of court and reasonable attorneys' fees incurred by Broward Health in such defense, in addition to any other sums which Broward Health may be called upon to pay by reason of the entry of a judgment or decree against Broward Health in the litigation in which such claim is asserted. This obligation shall survive termination of this Agreement.

8. **Insurance.** For the initial term of this Agreement and for any Amendment thereto, Contractor shall carry, and at all times maintain in full force and effect, occurrence based general liability insurance with the minimum limits of One Million ($1,000,000) Dollars for each claim, aggregate amount of Three Million ($3,000,000) Dollars and statutory limit on workers compensation for each policy year. This insurance shall cover Contractor in the performance of services under this Agreement. Contractor shall provide to Broward Health an appropriate certificate of insurance evidencing compliance with this Agreement. Additionally, Contractor shall provide evidence of workers compensation insurance or of exemption therefrom.

In the event Contractor does not carry the required insurance coverage, Contractor warrants, represents and agrees to personally assume any and all liability that may result from the work and/or products arising under this Agreement, when such liability is proven to be due to no fault of Broward Health. Contractor shall advise Broward Health, in writing, at time of Agreement execution that it does not carry above referenced insurance policy.

Broward Health maintains a self-insurance fund, which provides for liability coverage. Broward Health agrees to keep such self-insurance fund in full force and effect continuously during the term of the Agreement. Broward Health will provide Contractor with evidence of the existence of its self-insurance fund upon written request. Nothing in this section is intended to alter or waive Broward Health’s entitlement to statutory or common law sovereign immunity, or to extend Broward Health’s liability beyond the limits established in section 768.28, Florida Statutes, as amended.

9. **Equal Opportunity Employment.** Contractor agrees that it will not discriminate against any employee or applicant for employment for work under this Agreement because of race, color, religion, sex, age or national origin and will take affirmative steps to ensure that applicants are employed and employees are treated during employment without regard to race, color, religion, sex, age or national origin. This provision shall include, but not be limited to the following: employment upgrading, demotion, or transfer, recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training, including apprenticeships. Contractor further agrees to comply with Executive Order No. 11246 entitled "Equal Employment Opportunity" as amended by Executive Order No. 11375, as supplemented by the Department of Labor Regulations (41 CFR, Part 60).

10. **Compliance with Law.** Contractor is familiar with and shall comply with all laws, ordinances and regulations applicable to the supplies, products, equipment, software or services furnished under this Agreement.

11. **Contractor Warranties:** Contractor hereby represents and warrants to Broward Health that:
a. Neither Contractor nor any of its principal employees have ever been convicted of a health care related criminal offense and currently are not under investigation by any public or private, state or federal, regulatory body.

b. Neither Contractor nor any of its principals are undergoing any type of audit by a public or private auditing entity, and/or state or federal regulatory body or auditing entity related to regulatory compliance issues.

c. Neither Contractor nor any of its principals or employees are currently or have ever been excluded from participation in any federally funded health care program, including but not limited to Medicare and Medicaid.

d. Contractor agrees to notify Broward Health in writing, immediately after it becomes actually aware of any threatened, proposed, or actual exclusion of Contractor or any of its principals or employees from any federally funded health care program, including, but not limited, to Medicare and Medicaid.

e. Contractor acknowledges and understands that the failure to comply with the foregoing constitutes a material breach of this Agreement.

f. Contractor agrees to notify Broward Health immediately, in writing, if representation is no longer accessible.

Contractor acknowledges that Broward Health has adopted a program to facilitate its compliance with laws and regulations (“Corporate Compliance Program”).

Contractor agrees to participate in Broward Health’s Corporate Compliance Programs, including but not limited to, adherence to the Code of Conduct and all written codes, policies, procedures and guidelines of Corporate Compliance Program. Contractor further agrees to participate in in-service compliance education programs. Contractor further agrees to contribute to the ongoing compliance efforts as an integral part of Contractor’s duties and responsibilities.

Contractor understands that the Corporate Compliance Program will change from time to time and agrees to comply with the codes, policies and guidelines of the Corporate Compliance Program as they may be modified in the future.

Contractor acknowledges and understands failure to support, adhere to and promote Compliance Program’s Code of Conduct, policies, procedures and guidelines, as well as the failure to participate in in-service compliance education programs as set forth herein, constitutes a material breach of this Agreement, and may result in reduction of Contractor’s compensation, in other sanctions and in termination of this Agreement.

12. **Public Records:** In order to comply with Florida’s public records laws, the Contractor shall:

   a. Keep and maintain public records that ordinarily and necessarily would be required by Broward Health in order to perform the services under the Agreement.

   b. Provide the public with access to public records on the same terms and conditions that Broward Health would provide the records and at a cost that does not exceed the cost provided in Chapter 119 Florida Statutes or as otherwise provided by law.

   c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.

   d. Meet all requirements for retaining public records and transfer, at no cost, to Broward Health all public records in possession of Contractor upon termination of the Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to Broward Health in a format that is compatible with the information technology systems of Broward Health.
e. Immediately, provide written notice to Broward Health upon receipt of a public records, records request in connection with services under the Agreement.

13. **Assignment and Subcontracts.** Contractor agrees not to enter into subcontracts, or assign, transfer, convey, sublet, or otherwise dispose of this Agreement, Contractor's obligations under this Agreement, or any or all of its right, title or interest herein, without Broward Health's prior written consent. Broward Health may assign this Agreement and its rights hereunder to any successor or entity owning or operating Broward Health, to a wholly owned subsidiary of Broward Health, to any entity in which Broward Health has an ownership interest, or to an entity which acquires substantially all of its assets.

14. **Public Records Law.** As a political subdivision, Broward Health is subject to the Florida Sunshine Act and Public Records Law. If this Agreement contains a confidentiality provision, it shall have no application when disclosure is required by Florida law or upon court order.

15. **Confidentiality.** Contractor recognizes that it must conduct its activities in a manner designed to protect any information concerning Broward Health, its affiliates or clients (such information hereafter referred to collectively as "Broward Health Information") from improper use or disclosure. Contractor agrees to treat Broward Health Information on a confidential basis. Contractor further agrees that it will not, and Contractor's agents, representatives, and employees will not, disclose any Broward Health Information without Broward Health's prior written consent to any person, firm or corporation except: (i) to authorized representatives of Broward Health or (ii) to employees of Contractor who have a need to access such Broward Health Information to perform the services contemplated hereunder. Contractors shall be subject to all Broward Health obligations relating to compliance with confidentiality laws and the confidentiality of protected health information. Contractor acknowledges and agrees to comply with the requirements of Health Insurance Portability and Accountability Act ("HIPAA"), which are incorporated herein by reference and made a part of this contract, as if they were printed in full herein. Contractor shall not disclose protected health information to any other party without the prior consent of the patient. Contractor shall ensure that each affected employee of their company is trained in the substance and importance of complying with the HIPAA requirements mentioned above, including the duty to avoid viewing stored materials except as expressly necessary to carry out legitimate job duties.

16. **Governing Law, Jurisdiction and Venue.** This Agreement has been executed and delivered in, and shall be interpreted, governed, construed and enforced pursuant to and in accordance with the laws of the State of Florida without giving effect to the principles of conflict of laws thereof. The parties agree that the sole and exclusive venue for any litigation, mediation, special proceeding or other proceeding as between the parties that may be brought or that arises out of or in connection with or by reason of this Agreement shall be Broward County, Florida.

17. **Attorney’s Fees.** In connection with any litigation, mediation, special proceeding or other proceeding arising out of this Agreement, the prevailing party shall be entitled to recover its costs and reasonable attorney’s fees through and including any appeals and any post-judgment proceedings. Broward Health’s liability for costs and reasonable attorney’s fees, however, shall not alter or waive Broward Health’s sovereign immunity or extend Broward Health’s liability beyond the limits established in section 768.28, Florida Statutes, as amended.

18. **Independent Contractor.** It is expressly acknowledged by the parties hereto that the Contractor is an independent contractor, and nothing contained in this Agreement will be deemed or construed to create a partnership or joint venture between Broward Health and Contractor or any other relationship between the parties. Additionally, nothing in this Agreement is intended nor shall be construed to create an employer/employee relationship, or to allow Broward Health, or its agents, representative, or
employees, to exercise control or direction over the manner or method by which the Contractor performs any services which are the subject of this Agreement.

19. **Partial Invalidity.** If any provision of this Agreement or the application thereof to any person or circumstance shall to any extent be held invalid, then the remainder of this Agreement or the application of such provision to persons or circumstances other than those as to which it is held invalid shall not be affected thereby, and each provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.

20. **Separability.** Each and every covenant and agreement contained in this Agreement shall for all purposes be construed to be a separate and independent covenant and agreement, and the breach of any covenant or agreement contained herein by either party shall in no way or manner discharge or relieve the other party from its obligation to perform all other covenants and agreements herein.

21. **Provisions Binding.** Except as otherwise expressly provided in this Agreement, all covenants, conditions and provisions of this Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors and assigns.

22. **Headings and Terms.** The headings to the various paragraphs of this Agreement have been inserted for convenient reference only and shall not in any manner be construed as modifying, amending or affecting in any way the expressed terms and provisions hereof.

23. **Force Majeure.** Neither party shall be liable nor deemed to be in default for any delay or failure in performance under this Agreement or for other interruption of service deemed resulting, directly or indirectly, from acts of God, civil or military authorities, acts of the public enemy, war (whether or not declared), riots, insurrections, acts of government, accidents, fires, explosions, earthquakes, floods, failure of transportation, strikes or other work interruptions by employees or any similar or dissimilar cause beyond the reasonable control of either party. The time for performance shall be deemed extended for a period equal to the duration of such event.

24. **Non-Waiver.** No inaction upon any breach or waiver of any breach of any provision of this Agreement by any party shall be construed to be a waiver of any prior or subsequent breach of the same or any other provision of this Agreement. Nor will any custom or practice which may grow up between the parties in the administration of the provisions hereof be construed to waive or lessen the right of Broward Health to insist upon the performance by Contractor in strict accordance with the terms hereof.

25. **Mutual Representation of Authority.** Contractor and Broward Health represent and warrant to each other they have full right, power and authority to enter into this Agreement without the consent or approval, not already obtained. The signatory on behalf of Contractor and Broward Health further represents and warrants that they have full right, power and authority to act on behalf of Contractor and Broward Health in entering into and executing this Agreement.

26. **Limitation of Liability or Remedy.** Any provisions of this Agreement that tend to limit or eliminate the liability of Contractor or the remedies available at law or in equity to Broward Health shall have no application with respect to the warranties set forth herein.

27. **Third Party Beneficiary.** Broward Health and Contractor expressly agree and acknowledge that this Agreement does not and is not intended to grant to or create any rights in other persons as third-party beneficiaries or otherwise. Nothing herein shall be construed as consent to be sued by third parties in any matter arising out of this Agreement.
28. **Gratuities.** Broward Health, may by written notice to the Contractor, terminate the right of the Contractor to proceed under this Agreement if it is found after notice and hearing by the either the President/Chief Executive Officer or the Senior Vice President/Chief Financial Officer, that gratuities in the form of entertainment, gifts, monies, or ownership were offered or given by the Contractor, or any agent or representative of the Contractor, to any officer or employee of Broward Health, with a view toward securing a contract or securing favorable treatment with respect to the awarding, or amending, or the making of any determination with respect to the performance of such contract.

29. **Florida Information Protection Act:** Contractor agrees and understands that the services and/or goods provided under the Agreement, and this Addendum, consist, at least in part, of “customer records” that contain “personal information,” as defined in the Florida Information Protection Act, section 501.171, Florida Statutes (the “Act”). Accordingly, Contractor agrees to implement safeguards to protect customer records containing personal information, in whatever form retained and stored, from a breach of security. If Contractor’s customer records are breached, as defined by the Act, Contractor shall as soon as possible notify Broward Health as indicated herein, and Contractor shall work with Broward Health as required by the Act to assist in any of the following actions:

   a. Investigate the alleged breach and determine if an actual breach has occurred, which may include the use of law enforcement officials as needed and as determined by Broward Health;
   
   b. Provide notice to any consumer whose personal information has been breached;
   
   c. Provide any other notices to governmental agencies that may be applicable under the Act, if a breach has reached a particular threshold, as defined in the Act, which may include but is not limited to credit reporting agencies and the Florida Department of Legal Affairs;
   
   d. Ensure that Contractor’s third-party agents are made aware of the Act, and that those third-party agents that store consumer information of Broward Health that also experience a breach, notify Broward Health as immediately as possible of a breach, and work with Broward Health as outlined in this section of the Agreement.

The procedures specified herein shall not supersede any requirements specified by the Act. The provisions of the Act shall prevail in the event of any conflict.
BROWARD HEALTH
SUPPLY CHAIN BIDS DEPARTMENT
1800 N.W. 49th STREET
FORT LAUDERDALE, FL 33309

( ) SPECIFICATIONS ENCLOSED
PROFESSIONAL SERVICE PROPOSAL REQUEST: QUALITY ASSESSMENT REVIEW OF INTERNAL AUDIT DEPARTMENT
RETURN DATE: Prior to 10:00 A.M., Monday, April 29, 2019
SIGNATURE AUTHORIZATION FORM

Signature Authorization Form must be signed by an individual who has authority to bind Contractor to the submitted Response to be considered.

DATE: ________________

LEGAL NAME OF COMPANY: __________________________________________________________

ADDRESS: ________________________________________________________________

CITY AND STATE: ___________________________ ZIP ___________________________

TELEPHONE: ______________________________ FAX: ________________________________

E-MAIL ADDRESS: ____________________________________________________________

SIGNATURE: ________________________________________________________________

TITLE: ____________________ PRINT/TYPE NAME ________________________________
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

1. Outside Interests (Other than investments) - e.g., holding a position as officer, partner, director, proprietor or otherwise in any business entity which to the best of my knowledge does business with, or competes with, the North Broward Hospital District.

PLEASE CHECK APPLICABLE:  □ None  □ Disclosure (explain below)

____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________

2. Investments - Having a material interest (including the direct or indirect ownership of the assets or equity of a business entity) in any business entity which to the best of my knowledge does business with or competes with the North Broward Hospital District, or where the opportunity for personal gain is materially increased due to the relationship of the District with the business entity in which there is a material interest.

PLEASE CHECK APPLICABLE:  □ None  □ Disclosure (explain below)

____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________

3. Outside Activities - e.g., rendering services (including directive, managerial, or consultative) to any business entity doing business, or competing with the North Broward Hospital District.

PLEASE CHECK APPLICABLE:  □ None  □ Disclosure (explain below)

____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________
4. **Inside Information** - e.g., using or disclosing information relating to the North Broward Hospital District's business, not available to members of the general public and gained by reason of declarant’s affiliation with the North Broward Hospital District, for the personal gain or benefit of the declarant.

**PLEASE CHECK APPLICABLE:**
- [ ] None
- [ ] Disclosure (explain below)

____________________________________________________________________________________
_______________________________________________
____________________________________________________________________________________

I have read the referenced resolution regarding disclosure of conflict of interest, and agree to abide by the provisions thereof. I acknowledge that the disclosure of conflicts of interest or potential conflicts is an ongoing obligation and further agree to disclose any changes to these answers. I further acknowledge that a failure to disclose or to resolve conflicts is a violation of the Code of Conduct and Ethics of the Commissioners of the North Broward Hospital District. I have disclosed to the best of my knowledge any potential conflict of interest in the comment’s section (above) or have attached additional documents. I understand that my deliberate failure to make a full disclosure of any potential conflict of interest may constitute cause for the immediate termination of all Agreements.

____________________________         ___________________________________________________
Date                                      Signature
___________________________________________________
Title                                      ___________________________________________________
___________________________________________________
Business Name
BROWARD HEALTH
DISCLOSURE FORM FOR PHYSICIAN OWNERSHIP & FINANCIAL ARRANGEMENTS

In order to ensure that Broward Health complies with federal and state laws concerning financial arrangements between physicians and entities that provide certain health care services, we require all physicians, vendors, and contractors to provide us with the following information.

For purposes of answering these questions, the following definitions apply:

**Broward Health** means all Broward Health-affiliated entities including, but not limited to, hospitals, ambulatory surgery centers, home health centers, hospices, home health agencies, physician practices, outpatient imaging centers, service centers, joint ventures and all Broward Health departments, groups, and divisions.

**Broward Health Regions/Facilities or Affiliates** include but are not limited to the following:

- Broward Health Medical Center
- Broward Health Coral Springs
- Broward Health Imperial Point
- Broward Health North
- Broward Health Community Health Services
- Broward Health Gold Coast Home Health & Hospice
- Broward Health Weston including Urgent Care Centers
- Broward Health Physician Group
- Children’s Diagnostic & Treatment Center
- Broward Health Foundation
- Best Choice Plus

**Immediate family member** means the following individuals: husband or wife; birth or adoptive parent, child, or sibling; stepparent, stepchild, stepbrother, or stepsister; father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law; grandparent or grandchild; and spouse of a grandparent or grandchild.

**Ownership or investment interest** includes an interest held through equity, debt, or other means. An ownership or investment interest includes, but is not limited to, stock, stock options (excluding stock options that have not been exercised or convertible securities that have not been converted to equity), partnership shares, limited liability company memberships, as well as loans, bonds, or other secured financial instruments.

**Physician** means a doctor of medicine or osteopathy, a doctor of dental surgery or dental medicine, a doctor of podiatric medicine, a doctor of optometry, or a chiropractor. The term physician also includes a group practice of two or more physicians who practice medicine through a single entity, who have a common trade name, or who practice at the same location.
<table>
<thead>
<tr>
<th>No.</th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Do you or any immediate family member have a direct or indirect ownership or investment interest in any entities that provide health care services to a Broward Health Region/Facility or Affiliate? (This includes an ownership or investment interest in a company that holds some ownership or investment interest in any entity that furnishes health care services.)</td>
<td></td>
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<tr>
<td>2</td>
<td>Do you have an immediate family member who is employed by, contracted with, or does business with Broward Health?</td>
<td></td>
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<tr>
<td>3</td>
<td>Are you involved with a company owned in whole or part by a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Are you involved with a company owned in whole or part by any person (other than a physician or an immediate family member of a physician) who may refer patients to a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Are you involved with a company that employs or contracts with a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td></td>
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</tbody>
</table>

Please provide additional detail for each question you have responded to with “Yes,” including a description of your involvement with the company or entity:

____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________

I represent that the answers provided herein are truthful and accurate as of the date of my signature below. I agree to immediately notify the Region/Facility of any changes in the above-disclosed information.

__________________________________________                                __________________________
Physician/Vendor/Contractor Signature                                           Date

__________________________________________                                __________________________
Print Name                                                                       Title

4817-8818-3849.1
Proposer Expertise and Experience

AMP Experts Solutions is a firm consisting of twelve professionals, with staff experienced in internal audit ranging from the Partner-level to staff consultants. Majority of work will be conducted onsite at Broward Health with internal meetings and reviews conducted in AMP’s Hollywood, FL office (page 8). AMP will be subcontracting with Harvey, Covington and Thomas, PA, a qualified licensed CPA firm to conduct quality control reviews. Recent similar engagements include (page 9 & 12):

- Bond Community Health Center, Tallahassee, FL – 2011-2013 Conducted internal control reviews for compliance department. Performed internal audit feasibility study and implementation plan.
- University for Miami and the UHealth system – Dates not provided – Assisted in implementing strategic initiatives around compliance, financial sustainability and operational efficiencies.
- River Region Human Services, Jacksonville, FL – 2019 Conducted external validation for internal audit department and internal control reviews and compliance assessments
- Bethune Cookman University, Daytona Beach, FL – 2017-2018 Principal served as Senior Vice President and developed Internal Audit implementation plan. Reduced external audit finding from 11 in fiscal year 2016 to no (0) new findings in fiscal year 2017.
- Florida A&M University, Tallahassee, FL – 2014-2016 Conducted bi-annual internal audit department quality assurance review. Reduced external audit finding from 23 to four (4).

Baker Tilly Virchow Krause is a full service audit, tax, and business advisory services office providing the knowledge and experience of more than 200 internal audit and consulting professionals (page 6). Industry specialization includes healthcare and spans beyond internal audit in areas such as technology, data analytics, cyber security, compliance, resource optimization and fraud. Baker Tilly provides risk, internal audit and consulting services to over 100 healthcare organizations (pg 6), detailed in pages 7-9. Past performance examples sited on pages 9-13. Passing peer review from Moss Adams provided in Appendix II. Clients that switch to Baker Tilly report a 97% satisfaction rate with their transition (page 4). Engagement project will be staffed by Baker Tilly’s Philadelphia office (page 5). Recent similar engagements include (page 16):

- Tower Health, April 2017-present, Internal audit services
- Hackensack University Medical Center, 2015 – 2018, Internal audit services
- Lehigh University, 2017 – present, Internal audit services

Kaufman Rossin has 400 employees, with a Risk Advisory Services group comprised of 35 individuals. In addition, the firm has a Chief Audit Executive (CAE) Advisory Council comprised of 15 leading chief audit executives in South Florida, giving enhanced insight of the internal audit profession (page 10). Kaufman Rossin has experience working with more than 300 clients in the healthcare industry including providing Internal Audit Services for a healthcare provider in the Miami-Dade and Broward region, Internal Audit Services to a physician-led healthcare organization and HIPAA cyber assessments (page 11). Passing peer review from AICPA provided on page 12. Recent similar engagements include (page 17):

- Grand Bahama Shipyard, LTD, January 2018 – present, Outsourced Internal Audit
- MEDNAX, Inc, July 2015, External Quality Assessment
- Blink Charging, Inc, March 2019 – present, Internal Controls Consulting
**Plante Moran** is a staff of 3,100+ individuals utilizing a “one-firm” philosophy meaning there is no regional divide in the company and clients receive the best resources regardless of office location/geography (page 11). Recent similar engagements include (page 16):

- Detroit Edison Company, Quality Assessment Review – External Assessment of Internal Audit Department
- American Axle Manufacturing, Quality Assessment Review – Self Assessment with Independent Validation
- Ohio Public Employee Retirement System, Quality Assessment Review – External Assessment of Internal Audit Department
- School Employee Retirement System of Ohio, Quality Assessment Review – External Assessment of Internal Audit Department

**Protiviti** is a global consulting firm, a subsidiary of Robert Half International, with more than 6,000 professionals. Protiviti has experience in completing over 400 external quality assessments (page 29). If selected, Protiviti’s Tampa office will be responsible for performing the assessment (page 11). Recent similar engagements include (page 17):

- Baptist Health South Florida for External Quality Assessment, Self-Assessment Validation in December 2018
- Cigna for External Quality Assessment of Cigna’s U.S. Operations’ Internal Audit Department in April 2018
- Investors Bank for External Quality Assessment in December 2018

**RSM US LLP** is the U.S. member of RSM International, a global network with more than 43,000 people. If selected, the RSM team will be based in the RSM Fort Lauderdale office (page 2). RSM is an Institute of Internal Auditors (IIA) Principal Partner, the highest level of participation an organization can have, with 500 advisors actively involved in the IIA (page 3). RSM has over 2,800 health care clients nationwide for audit and tax services (page 3). The proposed engagement team includes principal team members of the following similar recent engagements (page 8):

- University Hospital (a not-for-profit healthcare system operating 18 hospitals and more than 250 physician offices and health centers) for an assessment of the risk management function and activities, including Internal Audit from June 2018 - February 2019.
- Brooks Rehabilitation (rehabilitation solutions, from acute care to ongoing outpatient) for an assessment of Internal Audit and Compliance functions from April 9 - May 15, 2016

In a 2017 Client Loyalty Study, nearly 100% of risk advisory respondents rated their client service team's technical knowledge as excellent or very good (page 2). Proposal includes a passing peer review from BKD CPAs & Advisors on page 6. In June 2018, a public administrative order was issued regarding the firm's settlement of charges brought by the SEC related to the 2011 audit of Madison Capital Energy Income Fund. There are no pending or actual claims that could reasonably be expected to impact RSM's ability to serve their clients (page 7).
**Engagement Team Expertise and Experience**

**AMP Experts Solutions** proposes an engagement team comprised of six individuals (pages 13-14):

- **Angela Poole**, Engagement Principal, has 24 years auditing experience and specializes in consulting health care. She has conducted internal audit quality assurance reviews external validations and training for several organizations including Agency for Healthcare Administration.
- **Roderick Harvey**, Quality Control Reviewer, has over 20 years of experience in public accounting. Roderick is familiar with IIA’s International Standards for the Professional Practice of Internal Auditing and the other elements that make up the International Professional Practices Framework.
- **Thomas Williams** Full-Time Engagement Supervisor, has more than 10 years of professional accounting and auditing experience and is a member of IIA. He is familiar with IIA standards, OMB-133 Single Audit Uniform Guidance, and GASB auditing standards.
- **Ivan Perez Rijos** Full-Time Senior Consultant, has more than 17 years of experience in public accounting performing governmental audits and outsourced controllership functions. He is familiar with IIA standards, OMB-133 Single Audit Uniform Guidance, and GASB auditing standards.
- **Bivek Adhikari** Full-Time Staff Consultant, has more than five years of with data mining and modeling.
- **Anila Niklos** Part-Time Administrative Support, brings extensive program management experience from Cleveland Clinic.

**Baker Tilly Virchow Krause** Proposed engagement team is comprised of five full-time employees located in Baker Tilly’s Philadelphia, Pennsylvania office (page 17). All team members are healthcare industry specialists and have a deep knowledge and experience applying IIA Standards (page 7). All are active IIA members and several have completed the required IIA training for leading QARs (page 23). Proposed team includes (pages 18-19):

- **Mark Laccetti**, Engagement partner, has more than 29 years of experience assisting organizations with risk, internal audit and consulting services. His responsibility for the engagement will include ensuring deliverables’ quality and timeliness. He has performed four QAR’s for clients including Lancaster General Hospital and North Shore LIJ Heath System.
- **Michael Brenna**, Engagement Senior Manager, will lead day-to-day execution of related projects and facilitate statues updates. He has more than 35 years of experience working in the internal audit profession.
- **Ryan Berezansky**, Senior Consultant, supports day-to-day execution of the engagement. He has experience with healthcare and is involved in the Association of Healthcare Internal Auditors.
- **Eranda Sheperi and Maggie Gaebel**, Manager and Staff Consultant respectively, will support day-to-day activities via the project plan, monitoring progress and tracking milestones. Eranda has seven years experience in the Cooper University Health Care’s finance department.

**Kaufman Rossin** The proposed Quality Assessment team will be comprised of five individuals from a local team based in South Florida (pages 10 and 19):
- Ivan Garces, Principal, has extensive experience evaluation risk management programs, internal controls, anti-fraud and anti-money laundering programs, and compliance programs. With 20 years of public accounting experience, he is also the firm’s Risk Advisory Services Practice Leader.
- Glenn Davis, Director, will perform initial compliance readiness and gap analyses, reviews and tests of controls and provides continuous monitoring and improvement to reduce risk and exposure.
- Justin Gwin, Associate Principal, helps manage and mitigate risk across a variety of industries. He has more than a decade of experience in financial, operational and IT-related controls testing. He has performed multiple External Quality Assessments, including a complex healthcare service company. He is a board member and past president of the IIA Miami chapter and serves on the IIA’s Global Professional Development Committee.
- Adair Barton, External Consultant, has over 26 years of Internal Audit experience in the financial services, transportation, retail, telecom and construction industries. While employed with FedEx, helped lead the internal assessment of FedEx QAIP.
- Victoria Tercilla, Risk Consultant, is a senior associate in Kaufman Rossin’s risk advisory services practice. She specializes in performing internal audit engagements and helps clients manage risk and regulatory compliance.

**Plante Moran** All senior staff have extensive internal audit and Enterprise Risk Management experience (page 12). Combined, the team’s experience averages over 13 years providing internal audit consulting services (page 12). Engagement team will be comprised of:

- Troy Snyder, Partner, will be responsible for ensuring services are completed within schedule and budget with project quality control. He specializes in QAR’s and internal audit with experience in the manufacturing, retail, financial and entertainment industries.
- Matthew Bohdan, Principal, has over eleven years of public accounting and management consulting experience. His responsibilities include assisting with various accounting and finance related consulting projects.
- Reed Taylor, Senior Consultant, is in Plante Moran’s Risk & Accounting Advisory Services group, which provides internal audit services for both private and public companies.

**Protiviti** All personnel in engagement team hold the Certified Internal Auditor and/or the IIA’s accreditation for performing External Quality Assessments and understands the internal auditing process in a healthcare setting (page 4 and 12). Protiviti is proposing a team of five individuals (page 12):

- Bill Thomas, Managing Director and NACD Board Leadership Fellow, has over twenty years experience in corporate governance, risk management, internal audit and information technology with focus in healthcare.
- Vicki Patterson, Director and Southeast Region healthcare lead, has over thirty years experience in healthcare internal audit, business operations and information technology.
- Kyle Furtis, Revenue Cycle Audit & Analytics Lead, has over twelve years of experience in revenue cycle improvement/audit and compliance with significant focus in process improvements and data analytics in revenue cycle.
- Kristina Simmons, Internal Audit methodology expert and IIA Chapter President, over twenty years healthcare internal audit industry experience.
- Erin Gladysz, Internal Audit Executive, with direct experience addressing complex audit areas, alignment of risks with audit program development and technical external auditing matters.

**RSM US LLP** proposes an engagement team comprised of five individuals (pages 9-11):

- Jamie Burgess **Full-Time** Engagement Partner responsible for the overall quality of the audit. 17 years of audit and advisory experience, specializing in internal audit with experience leading QAR’s. Leads the firm’s Southeast practice in technology risk management. Jamie’s background includes exposure to identification and evaluation of key risks and controls across multiple industries.

- Adam Marshall **Full-Time** Engagement Director serving as the primary contact for the engagement. 15 years of audit and advisory experience. Leads the firm’s Southeast practice in enterprise risk management. Experience providing internal audit and process, risk and control services to various organizations.

- Jessika Garis **Full-Time** Engagement manager overseeing the day-to-day functions to plan and monitor the audit approach to ensure timely completion. Over eight years of professional experience providing consulting and internal audit services. Extensive experience in evaluation compliance programs for various health care organizations, managing the internal audit function for nonprofit healthcare organizations revenue cycle audits, comprehensive operational reviews and HIPAA privacy assessments.

- Jim Sink and Gregory Vetter **Part-Time** Two subject matter professionals to provide insight in the areas of healthcare industry such as revenue cycle, revenue integrity, reimbursement strategy and regulatory compliance, as well as, technology risk management. Both individuals have more than 20 years of experience with special focus on health care. One subject matter professional is currently engaged as the Wage Index principal for Broward Health.
Engagement Approach

**AMP Experts Solutions** Engagement approach will follow International Professional Practices Framework which is the conceptual framework that organizes authoritative guidance by the IIA (page 15). Although the standards prescribed by the IIA leave little room for customization, AMP continually provides recommendations and feedback tailored to each client (page 17) during the assessment process. The process will include (page 16):

1. Planning – Emphasis on this phase needed to set objectives, prepare team, request docs, preliminary visit, distribute surveys
2. Off-site work – Review docs, summarize survey responses
3. On-site work – Interview clients, IA staff, stakeholders, review workpapers, determine staffing knowledge, conduct team discussions
4. Evaluate and report – Evaluate, close conference, issue draft report and final report to CAE

AMP will deliver a formal report to address, at a minimum: Internal Audit’s conformance with The IIA’s Definition of Internal Auditing, Codes of Ethics, and Standards, efficiency/effectiveness, current strengths and opportunities with recommendations for improvement (page 15). In the event of a potential audit problem, AMP will notify management based on the proposed flow: report issue to the Chief Audit Executive, management consultation with staff, report issues to the Audit Committee. In addition, IIA annual survey identified three major key areas of concern: Cyber Security, Third-party Risks, and Board Management Activity, which AMP will be ready to discuss how these may impact Broward Health.

**Baker Tilly Virchow Krause** In a customized approach, Baker Tilly will (pages 25-28):

1. Plan – Agree on scope, identify members to participate in interviews, and select audit projects and workpapers for review
2. Fieldwork: Review Documentation – Gather and review documents representing key audit areas for the evaluation required for compliance with IIA Standards’ Internal Audit Charter
3. Fieldwork: Conduct Interviews – The team will aim to conduct as many in-person interviews as possible during site visits and will conduct additional interviews as needed via phone to maximize effectives and timeliness of review. Team is trained and experienced at conducting interviews in an unbiased and nonthreatening manner.
4. Report – Evaluate the internal audit function in the context of IIA Standards

Baker Tilly will deliver a formal report to include:

- An executive summary
- Description of objectives, scope, methodology and approach to the quality assessment
- Opinion on Internal Audit’s compliance with The IIA’s Definition of Internal Auditing, Codes of Ethics, and Standards
- Assessment of best practices, structure, staffing, effectiveness, internal audit reporting
- Identifying ways to enhance internal audit policies and practices

In addition, Baker Tilly will provide information on the perception of the internal audit function throughout the organization and help to develop the Internal Audit department’s status as a valued
resource to management (page 3). Identification of anticipated potential audit problems will be communicated promptly. Specifics on timeline were not provided.

**Kaufman Rossin** In accordance with the IIA’s Quality Assessment Manual (QAM), Kaufman Rossin’s approach to engagement will include (page 6, 26-27):

- Planning. Includes 1-3 weeks of Broward Health responsible parties gathering documents and distributing surveys. Kaufman Rossin will take 3-5 days to preliminarily review planning docs in effort to maximize efficiency with minimum disruption. The scope period for review of audit workpapers will be January 1, 2018 – May 31, 2019. Although the Addendum 1 indicated the scope of one year ending 12/31/18, Kaufman Rossin finds review of workpapers for projects completed nearer the commencement provide stronger evidence of current performance.

- Fieldwork. Includes 1-2 weeks for conducting interviews and 1-2 weeks for completing work programs. This will also include attempts to identify improvement opportunities and point out potential areas of risk or concerns found as a result of testing.

- Reporting. Kaufman Rossin will evaluate (1-2 weeks) and produce a report (1-2 weeks) to express an opinion on its conformance with the IIA’s Definition of Internal Auditing, Codes of Ethics, and Standards as “generally conform (GC), partially conform (PC) or do not conform (DNC)” following the evaluation guidelines proceed in the IIA’s QAM. Kaufman Rossin will also conclude on the Internal Audit department’s efficiency, effectiveness, improvement opportunities, and if IA is meeting stakeholder’s needs.

Assuming an executed contract is received early June, Kaufman Rossin expects delivery of the report no later than August 31, 2019 (page 27). Identification of anticipated potential audit problems include (page 29):

- Completion planning guides and gather requested documentations. If providing information requested proves to be too time consuming, it would be possible to gather feedback verbally during fieldwork, but that is not the most efficient use of time.

- Low survey response rates may require the CAE to reach out to individuals who have not responded or could result in more face-to-face interviews.

- Interview Scheduling can be difficult, especially in summer months. Kaufman Rossin will remain as available as possible to achieve the level of feedback necessary.

**Plante Moran** Engagement approach will include a Quality Assurance Review (QAR) of the Broward internal audit function (page 7). Initial project timeline provided (page 20) indicates four-weeks from planning to final reporting. Tasks include kick-off meeting, obtaining workpapers/policies/etc, conducting interviews of key stakeholders, and review of draft reporting. At the conclusion of the engagement, Plante Moran will deliver a formal report to address, at a minimum: Internal Audit’s conformance with the IIA’s Definition of Internal Auditing, Codes of Ethics, and Standards, efficiency, effectiveness, current strengths and opportunities with recommendations for improvement (page 8). Identification of anticipated potential audit problems include lack of coordination, fieldwork inefficiency, and limited assessment candor; services will be tailored to address these challenges.
**Protiviti** Engagement approach will include an external quality assessment (EQA) following IIA Professional Practices Framework as well as an evaluation of the Audit Committee against recommendations for Best Practices published by the National Association of Corporate Directors (NACD) due to the limitations of IIA Standards specific to Audit Committee practices (page 4). The six-phase approach (page 26) will include:

1. Plan and Design the Quality Assessment
2. Prepare and gather information
3. Select and Review policies, procedures, and planning documents
4. Interviews/surveys based on IIA interview guides suggested with Audit Committee members, Senior Management, Audit customers, Internal Audit staff, external auditors
5. Discuss Observations
6. Issue written report with opinion on conformance, efficiency and effectiveness, IA strengths, opportunities and recommendations

Initial project timeline provided (page 31) indicates a five-week plan for all above mentioned phases. Identification of anticipated potential audit problems include scheduling of interviews timely, in which Protiviti will be as available as possible, and obtaining software access to workpapers, in which case Protiviti will request printed documents or in-person review of workpaper with staff.

**RSM US LLP** Engagement approach will follow IIA recommendations for external quality assessment review as well as evaluate the internal audit department to established benchmarks for eight specified factors (page 11) using IIA’s GAIN resource (page 13). RSM will provide an upfront project plan to gather information, typically including survey forms and/or onsite interviews with audit staff, audit clients and relevant stakeholders, including the Chair of the Audit Committee or Board. The comprehensive coverage assessment will address the Internal Audit department in the following areas: structure, processes, management, planning, policies/procedures, adherence to policy/objectives, tools/technology, staff proficiency, audit execution, efficiency and effectiveness (pages 12-13). At the conclusion of the engagement, RSM will provide a conclusive formal report to include an assessment of Internal Audit’s conformance with The IIA’s Definition of Internal Auditing, Codes of Ethics, and Standards. The report will also focus on current strengths and opportunities with recommendations for improvement (pages 14-15). Specifics on timeline were not provided.
# Price Proposal

**AMP Experts Solutions** All inclusive pricing of $44,000 (page 22) includes:

<table>
<thead>
<tr>
<th>Role</th>
<th>Hours</th>
<th>Quoted Hourly Rate</th>
<th>Total Quote</th>
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<tbody>
<tr>
<td>Principal</td>
<td>40</td>
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<td>$9,975.00</td>
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<td>Manager</td>
<td>32</td>
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<td>Supervisor</td>
<td>60</td>
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<tr>
<td>Administrative Professional</td>
<td>25</td>
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<td>Travel, Printing, Reproduction</td>
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<td>257</td>
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**Baker Tilly Virchow Krause** All inclusive pricing of $62,832 (page 33) includes:

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<td>100</td>
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<td><strong>TOTAL</strong></td>
<td>220</td>
<td><strong>$62,832.00</strong></td>
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**Kaufman Rossin** Fee estimate of $19,000 (page 34) does not include travel as team is South Florida based. Quote includes:

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<td><strong>$19,000.00</strong></td>
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</table>
**Plante Moran** All inclusive pricing of $10,000 (page 26) includes:

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<tr>
<td>Principal</td>
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<td>Staff</td>
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**Protiviti** All inclusive price of $40,000 (page 38) does not tie to provided schedule of fees and expenses:

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<td>Managing Director/Director</td>
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<td>Associate Director/Sr. Manager</td>
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<td>Manager</td>
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<tr>
<td>Senior Consultant</td>
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<td>Consultant</td>
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<td>Misc Travel Expenses</td>
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<td><strong>TOTAL</strong></td>
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**RSM US LLP** All inclusive pricing of $30,187.50 (page 17) includes:

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<tr>
<td>Manager</td>
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<td>Director</td>
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<td>5% Admin Fee</td>
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<td>Out-of-Pocket Expense</td>
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<tr>
<td><strong>TOTAL</strong></td>
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</table>
**Additional Services**

**AMP Experts Solutions** is available to assist with implementation and training at the conclusion of the engagement, which can be negotiated separately at a later date (page 20).

**Baker Tilly Virchow Krause** Should there be complex, unanticipated or substantially changed situations may require significant research or consultation time. Baker Tilly will always consult with Broward Health before undertaking additional work. Additional primary services are available, listed on page 31.

**Kaufman Rossin** No additional services are necessary or included.

**Plante Moran** may offer additional services to assist Broward on a case-by-case basis (page 7) Includes services for Financial, ERP, Infrastructure, Technology strategy, Enterprise risk, Facilities, Cyber Security, Human Capital, Operations and Process.

**Protiviti** (Pages 35-36) Survey of Internal Audit Stakeholders. Additional benchmarking information, comparing similar organizations in the IIA GAIN industry benchmarks.

**RSM US LLP** Provide comparison using the IIA GAIN industry benchmarks.
FROM:
AMP Expert Solutions, LLC
Angela M. Poole, PhD, CPA
apoole@ampexpertsolutions.com  (386)944-5474

BROWARD HEALTH
SUPPLY CHAIN BIDS DEPARTMENT
1800 N.W. 49th STREET
FORT LAUDERDALE, FL 33309

( X ) SPECIFICATIONS ENCLOSED

PROFESSIONAL SERVICE PROPOSAL REQUEST: QUALITY ASSESSMENT REVIEW OF INTERNAL AUDIT DEPARTMENT

RETURN DATE: Prior to 10:00 A.M. EST, Monday, April 29, 2019
Proposal to Provide

Quality Assessment
Review of Internal Audit Department
to

Broward Health

Submitted by
Angela M. Poole, Ph.D., CPA

AMP Expert Solutions

555 W. Granada Blvd, Suite A2
Ormond Beach, FL 32174
Office (386)944-5474
www.ampexpertsolutions.com
Proposal to Provide
Quality Assessment Review of Internal Audit Department
to

Broward Health

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Section One
Introduction
April 29, 2019

Broward Health
Supply Chain Bids Department
1800 N.W. 49th Street
Fort Lauderdale, Florida 33309

Dear Board Chairman Klein, Audit Committee Chairman Ure, and Esteemed Members of the Audit Committee and Board of Broward Health:

Thank you for considering AMP Expert Solutions, LLC (AMP) as providers to conduct an external quality assessment review (QAR) of the Broward Health’s (the “District”) Internal Audit Department. We understand that in addition to performing a QAR, a review of Audit Committee independence and autonomy is requested.

We have been providing consulting and training services, internal audit, an external audit quality control reviews for health systems and community health providers, state and local governments, municipalities and not-for profit organizations for the past two decades. We have also served as CFO, Finance Director, and City Manager for a health and human services organization, a federally qualified health center, a local municipality, and for public and private Universities. Through this diverse experience, we have gained valuable insight. We feel the knowledge can be used to provide valued input in evaluating the internal audit function of Broward Health.

Our internal audit consulting practice includes services that range from performing internal control reviews, internal audit quality assessment reviews, and evaluating audit technology to overall project consultation, to staff-level assistance with internal control testing, workpaper documentation, developing risk assessments, gap analysis and remediation, and entity-level controls to high-level strategic consulting to Chief Audit Executives and those charged with governance. In 2017, the Institute of Internal Auditors updated the International Standards for the Professional Practice of Internal Auditing. Furthermore, our firm provides technical assistance in implementation issues related to the updated standards and improvements to corporate governance in strengthening the role of oversight as well as training and development for internal audit staff.

Having served in various internal and external audit roles as well in as senior management capacities, we believe our unique expertise will enable us to develop the most tailored approach for your needs. Our approach to providing services does not utilize a project-based mindset with a focus on merely selling hours to a client. Alternatively, we insist on a relationship-based mindset whereby our team in invested in your organization’s long-term success.

Our structure and size provides traditional skills combined with unconventional experience. This competitive edge shortens our learning curve and response time to address your most critical needs. Our vision emphasizes responsive personal attention to help you fulfill your mission and achieve your goals.
Our integrated team is committed to:

- performing the work within a timeframe mutually agreed upon between the District, the Audit Committee, and AMP.
- timely, prompt and responsive attention.
- a strategic, organized approach to engagement management.
- a job done efficiently and at a fair price— with minimal disruption to your staff and/or office procedures.
- we take our role as advisors seriously and offer our experience and vision to examine your current situation and suggest approaches to help you achieve long-term goals.

We look forward to discussing this proposal with you further.

For the Firm,

Angela M. Poole, Ph.D., CPA
Managing Member
Section Two
Scope of Services

Understanding of Scope of Work

It is our understanding that the District requests an external quality assessment designed to evaluate conformance of the District’s Internal Audit Department with the Standards, Definition of Internal Auditing, the District’s Code of Ethics, and the efficiency and effectiveness of the District’s Internal Audit Department functions in meeting the needs of Broward Health. AMP Expert Solutions will follow the published Institute of Internal Auditors’ guidance for conducting quality audit reviews. As noted in the proposal instructions, while implicit in the Standards, specific areas that shall be covered in the QAR include, but are not limited to, the following:

1. Examination of the structural and functional independence and autonomy of the Audit Committee and Internal Audit Department through the District’s Audit Committee Charter to ensure proper standards and governance are achieved.
2. Assess the Internal Audit Department’s conformity with the IIA International Standards for the Professional Practice of Internal Auditing, including mandatory and non-mandatory provisions.
3. The Internal Audit Department’s objectivity and proficiency, including knowledge, skills, experience, and technical proficiency for specialized operations.
4. The Internal Audit Department’s continuing professional development program for internal audit personnel.
5. The Internal Audit Department’s quality assurance program.
6. The Internal Audit Department’s management, including resource management, policies and procedures, department management reporting, and overall supervision quality.
7. The Internal Audit Department’s risk assessment methodology and documentation.
8. The Internal Audit Department’s planning processes (including annual planning and audit planning).
9. Audit execution, including audit program design, execution, and work paper documentation.
10. Reporting, including the quality and timeliness of reporting to department management, senior management, and the Audit Committee.
11. Monitoring practices, including exception tracking and follow-up.
12. The Internal Audit Department’s alignment with other risk management efforts within the District such as Enterprise Risk Management.
13. A review of the adequacy and testing for adherence to the Internal Audit Department’s written audit policies and procedures.
14. Any additional services, as suggested.

Please review our specific approach to the work in Sec. 7.

Statement of Independence

AMP Expert Solutions, LLC is independent of Broward Health as defined by IIA Standards and Government Auditing Standards.
Section Three
Proposer Qualifications and Experience

Size Of The Firm

AMP Expert Solutions, LLC was founded as a full service professional CPA firm in 2002. The firm consists of 12 full and part-time equivalent (FTE) professionals as depicted below:

Currently, six of the firm’s staff have experience in internal audit ranging from the Partner-level to staff consultants.

Location Of The Office From Which The Work On This Engagement Is To Be Performed

While the firm’s primary office is located in Ormond Beach, FL, the team will conduct the majority of the engagement onsite, “in the field” at Broward Health with internal firm meetings and workpaper documentation reviews being conducted from our satellite office in Hollywood, FL. To operate as efficiently as possible, we will also leverage technology to document our testing and review in a hosted software environment. As needed, we are willing to accommodate our clients via teleconferencing.
Number And Nature Of The Professional Staff To Be Employed In This Engagement On A Full-Time And Part-Time

In order to complete this engagement in a timely manner and engage at the appropriate level throughout the organization, we will deploy senior level personnel extensively. The engagement plan includes the following:

<table>
<thead>
<tr>
<th>Organization Level</th>
<th>Hours To Be Assigned to this Engagement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Managing Member/Principal</td>
<td>40 throughout engagement</td>
</tr>
<tr>
<td>Consulting Manager</td>
<td>32 throughout engagement and includes quality control review</td>
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<tr>
<td>Sr. Consultant/Supervisor</td>
<td>60 full time onsite for 1 week for fieldwork</td>
</tr>
<tr>
<td>Staff Consultant</td>
<td>100 full time onsite for 2 weeks of fieldwork</td>
</tr>
<tr>
<td>Administrative Professional</td>
<td>25 part time from office</td>
</tr>
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Nature Of Any Subcontract Arrangements

We will subcontract with Harvey, Covington and Thomas, PA, a qualified, licensed CPA firm to conduct quality control (QC) reviews of the engagement workpapers, methodology, and risk management assessment for the firm related to this engagement. The principal serving as QC manager will be Mr. Roderick Harvey, CPA.

Experience Providing The Requested Services For Hospitals And Health Care Systems

AMP Expert Solutions has provided internal control reviews and internal audit quality external validation reviews for Bond Community Health Center and River Region Human Services. In addition, the firm recently completed a consulting engagement with the University for Miami and the UHealth system to provide technical assistance to implement strategic initiatives around compliance, financial sustainability, and operational efficiencies.

Results Of Any Professional Peer Reviews During The Last Three (3) Years.

AMP Expert Solutions LLC does not perform services that fall within the scope of the AICPA’s practice monitoring standards and peer review requirements. The engagements conducted by the firm consist primarily of consulting and outsourced accounting services. However, in accordance with Statements on Quality Control Standards (SQCS) No. 8, A Firm’s System of Quality Control, all firms are required to document their policies and procedures related to their system of quality control for their accounting and auditing practice. AMP Expert Solutions LLC complies with this standard and documents the firm’s policies and procedures and uses industry practice manuals. Our staff are appropriately licensed and trained and maintain required continuing professional education.

The proposed engagement does not encompass a review or audit of financial statements of Broward Health but rather an independent evaluation of the quality of the internal audit function.
Status Of Disciplinary Action

There has been no disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

Litigation

There has been no litigation or proceeding whereby, during the past three years, a court or any administrative agency has ruled against the firm in any manner related to its professional activities.
AMP Expert Solutions has had no prior engagements with Broward Health.
Section Five
Similar Engagements with Other Entities

AMP Expert Solutions LLC has a wide variety of experience working with Chief Audit Executives, Boards and Internal Audit teams to strengthen audit quality and governance. For your consideration, the five most significant engagements are listed below.

2019 - River Region Human Services, Inc., Jacksonville, FL Angela M. Poole, Principal
Conduct external validation for internal audit department and internal control reviews and compliance assessments
Client Contact: Jacqueline Dowdy, Chief Executive Officer (904) 503-8230

2017-2018 – Bethune Cookman University, Daytona Beach, FL Angela M. Poole, Principal
Served as Senior Vice President and developed Internal Audit implementation plan. Conducted feasibility study for Audit Committee. Consulted with newly appointed Internal Audit Manager on risk assessment and workplan. Reduced external audit findings from 11 in fiscal year 2016 to no (0) new findings in 2017 fiscal year. Drafted a number of policies and presented to Board of Trustees Governance, Audit, Finance committees
Client Contact: Michael Walsh, Former Finance/Audit Committee Chair (386)882-0217

2014-2016 Florida A&M University, Tallahassee, FL Angela M. Poole, Principal
Conducted bi-annual internal audit department quality assurance reviews (prior to 2017 Standards update). Provided training to University internal audit staff on technical and "soft" skills including work paper documentation, updates on Institute of Internal Audit standards, effective communication, and project management. Reduced external audit findings from 23 to four (4).
Client Contact: Carl Threatt, CIA, Internal Audit Manager, Tallahassee, FL (229)894-8864

2011-2013 Bond Community Health Center, Inc., Tallahassee, FL Angela M. Poole, Principal
Conducted internal control reviews for federally qualified health center compliance department. Performed internal audit feasibility study and implementation plan.
Client Contact: John Grayson, CPA, CFO, Tallahassee, FL (229)894-8864
AMP Expert Solutions has developed a culture of qualified professionals who value client engagement, diversity, and inclusion. We are pleased to present our prosed engagement team.

**Role: Engagement Principal**

Angela specializes in consulting health care, educational, and not-for-profit organizations. She began her career with Arthur Andersen in 1995 auditing state and local governments, Universities, healthcare and not for profit organizations. In 2002, Angela formed AMP Expert Solutions, LLC. She previously served as Chief Financial Officer for Bond Community Health Center and River Region Human Services. Angela has also conducted internal audit quality assurance reviews, external validations, and training for Florida A&M University, Agency for Healthcare Administration, and the Florida Department of Elder Affairs.

Angela earned her Doctor of Philosophy in Educational Leadership and Human Services and Bachelor of Accounting from Florida A&M University. She also earned a Masters of Accountancy from Florida State University. She is a member of the Florida Institute of Certified Public Accountants (FICPA). Angela is a member of the Institute of Internal Auditors. Over the years, she has attended and conducted numerous trainings for organizations including the Institute of Internal Auditors, American Institute of Certified Public Accountants and Association of Government Accountants. Her civic involvement includes former member of City of Tallahassee Audit Committee, former member of Board of Governors of FICPA, former Board member of FICPA Educational (Scholarship) Foundation, and the President of The Foundation for Wealth Building, Inc.

**Role: Manager / Quality Control Reviewer**

Roderick began his career with KPMG and has over 20 years of experience in public accounting working with local governments, and nonprofit organizations primarily in the areas of auditing and attestation services. Roderick has worked with multiple municipalities and government agencies in planning for and implementing accounting standards. Roderick is familiar with IIA’s *International Standards for the Professional Practice of Internal Auditing* and the other elements that make up the International Professional Practices Framework (IPPF). He will serve as the quality control reviewer. Mr. Harvey earned a Masters in Accounting from the University of Texas and Bachelor degree in Accounting from Florida State University. Roderick is a member of the American Institute of Certified Public Accountants, FICPA, and Government Finance Officers Association.
Role: Engagement Supervisor

Thomas has more than 10 years of professional internal and external accounting and auditing experience. He has performed governmental audits for many years. Thomas is a member of the Institute of Internal Auditors and is familiar with IIA’s *International Standards for the Professional Practice of Internal Auditing*, OMB-133 Single Audit Uniform Guidance, and GASB auditing standards. He is a proven and highly capable lead professional with excellent interpersonal skills and a hands-on approach. Thomas graduated from Morehouse College.

Role: Staff / Senior Consultant

Ivan is a CPA who brings more than 17 years of diverse experience in public accounting performing governmental audits and outsourced controllership functions. He is familiar with Institute of Internal Audit standards, OMB-133 Single Audit Uniform Guidance, and GASB auditing standards. Ivan has extensive experience in the private sector performing internal financial reporting and compliance functions for corporations.

Role: Staff Consultant / Data Analyst

Bivek is an experienced systems analyst with more than five years of data mining and modeling expertise. Bivek performs detailed gap analyses and process mapping to identify weaknesses and provide meaningful, value-added recommendations for improvement. Bivek earned a Master of Science in Predictive Analytics from Northwestern University and a Bachelor of Science in Business Administration from Bethune-Cookman University.

Role: Administrative Support

Anila brings extensive program management experience from Cleveland Clinic. She earned a Masters in Adult Learning and Development from Cleveland State University. She specializes in strategic, talent management strategic initiatives to ensure employees have adequate tools and training to build capacity and add value within the organization.
There are many important benefits of having an internal audit quality assurance review, including:

- Determining how effective and efficient your internal audit function is when weighed against its charter, the expectations of the organization’s key stakeholders and peers or leading practices
- Outlining specific improvement opportunities and providing a prioritized action plan so internal audit can improve its value to the organization
- Enhancing internal audit’s credibility within the organization

As requested, AMP Expert Solutions will deliver a formal report at the conclusion of the engagement that addresses, at a minimum, the following:

1. An opinion on the Internal Audit Department’s conformance with The IIA’s Definition of Internal Auditing, Code of Ethics, and Standards.
2. A conclusion on the efficiency and effectiveness of the Internal Audit Department’s activity.
3. Current strengths of the Internal Audit Department.
4. Specific observations regarding opportunities for improvement of the Internal Audit Department identified during the review, including the relative significance of each opportunity.
5. Specific implementation recommendations to improve the Internal Audit Department’s conformance with the Standards and/or effectiveness, as applicable.
6. Specific recommendations for application of internal auditing best practices to the Internal Audit Department, the Audit Committee and the Audit Charter.
7. Recommendations for additional ways the Internal Audit Department can add value for management, the Audit Committee and the District Board.
8. Recommendations for improvements to the District’s Audit Committee, including the Audit Committee Charter, Organization Chart, responsibilities, independence, reporting and any other matters that can add value to both the District Board and the Audit Committee.

In conducting the quality audit review, AMP Expert Solutions will follow the International Professional Practices Framework (IPPF) which is the conceptual framework that organizes authoritative guidance promulgated by The IIA. The IIA provides a standard Quality Assessment Manual for the Internal Audit Activity.
The Workplan

The IPPF provides a process map to guide fieldwork. Our team will adhere to the following process when planning, conducting, and wrapping up the engagement.
Although the process for carrying out the quality audit review is standard as prescribed in the Standards which leave little room for creativity and customization, upon conducting and completing the evaluation and reporting phase, AMP Expert Solutions provides recommendations and feedback tailored to each client. We are constantly in search of ways to add value and work closely with the Chief Audit Executive and Audit Committee to provide quality assessments for continuous improvement.

Planning Phase

We will engage with the Chief Audit Executive and Audit Committee at the earliest opportunity to conduct interviews and understand the needs of the District. The planning guide is used to gather relevant information about the organization and internal audit activity. This information is used to determine the scope and focus of the quality assessment. The planning guide has five sections:

1. Background Information and Document Request Checklist – This section captures some basic information (e.g., background information on the District, the internal audit activity, locations, key contacts, and documents) that the external assessment team will use during the quality assessment.
2. The Document Request Checklist includes key documents (e.g., audit committee charter, audit committee agenda and minutes) that are examples of evidence to be used by the external assessor or assessment team.
3. The checklist also shows which quality assessment program will use the document (e.g., audit committee agenda and minutes will be used in the Internal Audit Governance and Internal Audit Management programs).

4. Internal Audit Governance. This section gathers information to support the assessment of Standards that are related to the governance of the internal audit activity (IIA Standards 1000, 1100, and 1300, Code of Ethics, and Definition of Internal Auditing).

5. Internal Audit Staff (A2). This section gathers information needed to support the assessment of the internal audit activity’s proficiency and due professional care (IIA Standard 1200).
Section Eight
Identification of Anticipated Problems

While we do not presume to know the extent of any deficiencies or potential audit problems at this time, should any issues arise, we will follow the Firm’s standard procedures to notify management based on the proposed communication flow:

- Reporting issues or difficulties encountered in performing the audit to the Chief Audit Executive;
- Management consultation with staff
- Report Issues to the Audit Committee

Moreover, the recent (March 2019) Institute of Internal Auditors’ annual survey of chief audit executives revealed growing concerns with potential misalignment in the corporate risk landscape in Internal Audit departments on the identification and management of risks in three major key areas:

1. Cybersecurity and Data Protection: Reputational damage related to cyber breaches.
2. Third-party Risks: Chief Audit Executives have significant concerns about how organizations address risks associated with selecting and monitoring third-party vendors. Nearly half view organizational oversight of third-party relationships as weak.
3. Board and Management Activity: In substantially more than half of responding organizations (85 percent), internal audit rarely or never provides assurance on management information sent to the board. What’s more, variations in reporting structures may be hampering internal audit findings and insights from getting through the board in key risk areas.

Our team will be ready to discuss how these emerging risks may impact Broward Health.
Section Nine
Additional Scope Services

No additional services are to be provided by AMP Expert Solutions to be included in the total all-inclusive maximum price. However, additional services are available to assist with implementation and training at the conclusion of the engagement. These services can be negotiated separately at a later date.
An all-inclusive price proposal is included for your consideration on the following page.
PRICE PROPOSAL FORM

Only this portion of the proposal shall include the proposed cost. A total firm-fixed dollar amount for the completed project shall be provided on the Proposal Cost Summary Form and shall be included in the Proposal submittal under Section 10 with the submittal form below.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

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<td><strong>$819.94 total rate</strong></td>
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Other Expenses: (Specify)
Limited travel, printing and reproduction $1,745.12

TOTAL ALL INCLUSIVE PRICE $44,000.00

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction form the total price.

AMP Expert Solutions LLC
COMPANY NAME
(386) 944-5474
TELEPHONE
apoole@ampexpertsolutions.com
E-MAIL ADDRESS

Angela M. Poole
AUTHORIZED SIGNATURE
Managing Member
TITLE
The following forms are provided:
- Conflict of Interest Questionnaire
- Disclosure Form for Physician Ownership & Financial Arrangements

AMP Expert Solutions LLC is a certified Woman and Minority Owned Business.
BROWARD HEALTH GENERAL TERMS AND CONDITIONS

Broward Health reserves the right at any time and for any reason to cancel this Proposal Request for Professional Services, accept or reject any or all responses or any portion thereof, or to accept an alternate bid. Broward Health may seek clarification from any bidder at any time and failure to respond within the allocated time frame is cause for rejection.

The following terms and conditions shall apply to and become a part of any agreement entered as a result of this request for informal quote process. Broward Health will consider incorporating any of Contractor's proposed terms and conditions if they do not conflict with, alter or modify any of the following terms and conditions.

1. **Termination for Default.** If either party defaults in its performance under this Agreement and does not cure the default within 15 days after written notice of default from the non-defaulting party, the non-defaulting party may terminate this Agreement upon written notice to the defaulting party without penalty and without any further liability after the date of termination.

2. **Termination for Convenience.** Broward Health may terminate this Agreement at any time without cause upon 30 days prior written notice to Contractor. If this Agreement is for supplies, products, equipment, or software, Broward Health will pay Contractor in accordance with the payment provisions of the Agreement through the date of termination. If this Agreement is for services, Broward Health shall compensate the Contractor in accordance with the payment provisions of the Agreement for those services rendered prior to the date of termination.

3. **Tax Exempt Status.** Broward Health is a tax-exempt entity (State Tax Exempt Certificate No. 85-8012642952C-5) and is not obligated to pay sales, use or other similar taxes. If Broward Health is not exempt for a particular tax, it will reimburse Contractor for those taxes.

4. **Sovereign Immunity.** The parties hereto acknowledge that Broward Health is a political subdivision of the state of Florida and enjoys sovereign immunity. Nothing in this Agreement shall be construed to require Broward Health to indemnify Contractor or insure Contractor for its negligence or to assume any liability for Contractor’s negligence. Further, any provision in this Agreement that requires Broward Health to indemnify, hold harmless or defend Contractor from liability for any other reason shall not alter Broward Health’s waiver of sovereign immunity or extend Broward Health’s liability beyond the limits established in section 768.28, Florida Statutes.

5. **Term.** The term of this Agreement shall be effective on the day the services start and shall remain in effect until the day the services are completed.

6. **Warranty and Indemnification.** Contractor warrants the performance of the Services to be furnished hereunder and agrees to indemnify, hold harmless and defend Broward Health, and its agents, employees and servants, from any and all claims, demands, actions, costs, expenses (including reasonable attorney’s fees), and judgments arising out of or in any way anyway connected with any negligence, wrongful acts or omissions of Contractor, or its agents, employees, or independent contractors in the performance of Contractor’s Services, duties and obligations under this Agreement. If it becomes necessary for Broward Health to defend any action seeking to impose any such liability, Contractor will pay Broward Health all costs of court and reasonable attorneys’ fees incurred by Broward Health in such defense, in addition to any other sums which Broward Health may
be called upon to pay by reason of the entry of a judgment or decree against Broward Health in the litigation in which such claim is asserted. This obligation shall survive termination of this Agreement.

8. **Insurance.** For the initial term of this Agreement and for any Amendment thereto, Contractor shall carry, and at all times maintain in full force and effect, occurrence based general liability insurance with the minimum limits of One Million ($1,000,000) Dollars for each claim, aggregate amount of Three Million ($3,000,000) Dollars and statutory limit on workers compensation for each policy year. This insurance shall cover Contractor in the performance of services under this Agreement. Contractor shall provide to Broward Health an appropriate certificate of insurance evidencing compliance with this Agreement. Additionally, Contractor shall provide evidence of workers compensation insurance or of exemption therefrom.

   In the event Contractor does not carry the required insurance coverage, Contractor warrants, represents and agrees to personally assume any and all liability that may result from the work and/or products arising under this Agreement, when such liability is proven to be due to no fault of Broward Health. Contractor shall advise Broward Health, in writing, at time of Agreement execution that it does not carry above referenced insurance policy.

   Broward Health maintains a self-insurance fund, which provides for liability coverage. Broward Health agrees to keep such self-insurance fund in full force and effect continuously during the term of the Agreement. Broward Health will provide Contractor with evidence of the existence of its self-insurance fund upon written request. Nothing in this section is intended to alter or waive Broward Health's entitlement to statutory or common law sovereign immunity, or to extend Broward Health's liability beyond the limits established in section 768.28, Florida Statutes, as amended.

9. **Equal Opportunity Employment.** Contractor agrees that it will not discriminate against any employee or applicant for employment for work under this Agreement because of race, color, religion, sex, age or national origin and will take affirmative steps to ensure that applicants are employed and employees are treated during employment without regard to race, color, religion, sex, age or national origin. This provision shall include, but not be limited to the following; employment upgrading, demotion, or transfer, recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training, including apprenticeships. Contractor further agrees to comply with Executive Order No. 11246 entitled "Equal Employment Opportunity" as amended by Executive Order No. 11375, as supplemented by the Department of Labor Regulations (41 CFR, Part 60).

10. **Compliance with Law.** Contractor is familiar with and shall comply with all laws, ordinances and regulations applicable to the supplies, products, equipment, software or services furnished under this Agreement.

11. **Contractor Warranties:** Contractor hereby represents and warrants to Broward Health that:

   a. Neither Contractor nor any of its principal employees have ever been convicted of a health care related criminal offense and currently are not under investigation by any public or private, state or federal, regulatory body.
   
   b. Neither Contractor nor any of its principals are undergoing any type of audit by a public or private auditing entity, and/or state or federal regulatory body or auditing entity related to regulatory compliance issues.
   
   c. Neither Contractor nor any of its principals or employees are currently or have ever been excluded from participation in any federally funded health care program, including but not limited to Medicare and Medicaid.
   
   d. Contractor agrees to notify Broward Health in writing, immediately after it becomes actually aware of any threatened, proposed, or actual exclusion of Contractor or any of its principals or employees from any federally funded health care program, including, but not limited to, Medicare and Medicaid.
e. Contractor acknowledges and understands that the failure to comply with the foregoing constitutes a material breach of this Agreement.

f. Contractor agrees to notify Broward Health immediately, in writing, if representation is no longer accessible.

Contractor acknowledges that Broward Health has adopted a program to facilitate its compliance with laws and regulations ("Corporate Compliance Program").

Contractor agrees to participate in Broward Health’s Corporate Compliance Programs, including but not limited to, adherence to the Code of Conduct and all written codes, policies, procedures and guidelines of Corporate Compliance Program. Contractor further agrees to participate in in-service compliance education programs. Contractor further agrees to contribute to the ongoing compliance efforts as an integral part of Contractor’s duties and responsibilities.

Contractor understands that the Corporate Compliance Program will change from time to time and agrees to comply with the codes, policies and guidelines of the Corporate Compliance Program as they may be modified in the future.

Contractor acknowledges and understands failure to support, adhere to and promote Compliance Program’s Code of Conduct, policies, procedures and guidelines, as well as the failure to participate in in-service compliance education programs as set forth herein, constitutes a material breach of this Agreement, and may result in reduction of Contractor’s compensation, in other sanctions and in termination of this Agreement.

12. **Public Records:** In order to comply with Florida’s public records laws, the Contractor shall:

   a. Keep and maintain public records that ordinarily and necessarily would be required by Broward Health in order to perform the services under the Agreement.

   b. Provide the public with access to public records on the same terms and conditions that Broward Health would provide the records and at a cost that does not exceed the cost provided in Chapter 119 Florida Statutes or as otherwise provided by law.

   c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.

   d. Meet all requirements for retaining public records and transfer, at no cost, to Broward Health all public records in possession of Contractor upon termination of the Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to Broward Health in a format that is compatible with the information technology systems of Broward Health.

   e. Immediately, provide written notice to Broward Health upon receipt of a public records, records request in connection with services under the Agreement.

13. **Assignment and Subcontracts.** Contractor agrees not to enter into subcontracts, or assign, transfer, convey, sublet, or otherwise dispose of this Agreement, Contractor’s obligations under this Agreement, or any or all of its right, title or interest herein, without Broward Health’s prior written consent. Broward Health may assign this Agreement and its rights hereunder to any successor or entity owning or operating Broward Health, to a wholly owned subsidiary of Broward Health, to any entity in which Broward Health has an ownership interest, or to an entity which acquires substantially all of its assets.
14. Public Records Law. As a political subdivision, Broward Health is subject to the Florida Sunshine Act and Public Records Law. If this Agreement contains a confidentiality provision, it shall have no application when disclosure is required by Florida law or upon court order.

15. Confidentiality. Contractor recognizes that it must conduct its activities in a manner designed to protect any information concerning Broward Health, its affiliates or clients (such information hereafter referred to collectively as "Broward Health Information") from improper use or disclosure. Contractor agrees to treat Broward Health Information on a confidential basis. Contractor further agrees that it will not, and Contractor's agents, representatives, and employees will not, disclose any Broward Health Information without Broward Health's prior written consent to any person, firm or corporation except: (i) to authorized representatives of Broward Health or (ii) to employees of Contractor who have a need to access such Broward Health Information to perform the services contemplated hereunder. Contractors shall be subject to all Broward Health obligations relating to compliance with confidentiality laws and the confidentiality of protected health information. Contractor acknowledges and agrees to comply with the requirements of Health Insurance Portability and Accountability Act ("HIPAA"), which are incorporated herein by reference and made a part of this contract, as if they were printed in full herein. Contractor shall not disclose protected health information to any other party without the prior consent of the patient. Contractor shall ensure that each affected employee of their company is trained in the substance and importance of complying with the HIPAA requirements mentioned above, including the duty to avoid viewing stored materials except as expressly necessary to carry out legitimate job duties.

16. Governing Law, Jurisdiction and Venue. This Agreement has been executed and delivered in, and shall be interpreted, governed, construed and enforced pursuant to and in accordance with the laws of the State of Florida without giving effect to the principles of conflict of laws thereof. The parties agree that the sole and exclusive venue for any litigation, mediation, special proceeding or other proceeding as between the parties that may be brought or that arises out of or in connection with or by reason of this Agreement shall be Broward County, Florida.

17. Attorney's Fees. In connection with any litigation, mediation, special proceeding or other proceeding arising out of this Agreement, the prevailing party shall be entitled to recover its costs and reasonable attorney's fees through and including any appeals and any post-judgment proceedings. Broward Health's liability for costs and reasonable attorney's fees, however, shall not alter or waive Broward Health's sovereign immunity or extend Broward Health's liability beyond the limits established in section 768.28, Florida Statutes, as amended.

18. Independent Contractor. It is expressly acknowledged by the parties hereto that the Contractor is an independent contractor, and nothing contained in this Agreement will be deemed or construed to create a partnership or joint venture between Broward Health and Contractor or any other relationship between the parties. Additionally, nothing in this Agreement is intended nor shall be construed to create an employer/employee relationship, or to allow Broward Health, or its agents, representative, or employees, to exercise control or direction over the manner or method by which the Contractor performs any services which are the subject of this Agreement.

19. Partial Invalidity. If any provision of this Agreement or the application thereof to any person or circumstance shall to any extent be held invalid, then the remainder of this Agreement or the application of such provision to persons or circumstances other than those as to which it is held invalid shall not be affected thereby, and each provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.

20. Separability. Each and every covenant and agreement contained in this Agreement shall for all purposes be construed to be a separate and independent covenant and agreement, and the breach of any covenant or agreement contained herein by either party
shall in no way or manner discharge or relieve the other party from its obligation to perform all other covenants and agreements herein.

21. **Provisions Binding.** Except as otherwise expressly provided in this Agreement, all covenants, conditions and provisions of this Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors and assigns.

22. **Headings and Terms.** The headings to the various paragraphs of this Agreement have been inserted for convenient reference only and shall not in any manner be construed as modifying, amending or affecting in any way the expressed terms and provisions hereof.

23. **Force Majeure.** Neither party shall be liable nor deemed to be in default for any delay or failure in performance under this Agreement or for other interruption of service deemed resulting, directly or indirectly, from acts of God, civil or military authorities, acts of the public enemy, war (whether or not declared), riots, insurrections, acts of government, accidents, fires, explosions, earthquakes, floods, failure of transportation, strikes or other work interruptions by employees or any similar or dissimilar cause beyond the reasonable control of either party. The time for performance shall be deemed extended for a period equal to the duration of such event.

24. **Non-Waiver.** No inaction upon any breach or waiver of any breach of any provision of this Agreement by any party shall be construed to be a waiver of any prior or subsequent breach of the same or any other provision of this Agreement. Nor will any custom or practice which may grow up between the parties in the administration of the provisions hereof be construed to waive or lessen the right of Broward Health to insist upon the performance by Contractor in strict accordance with the terms hereof.

25. **Mutual Representation of Authority.** Contractor and Broward Health represent and warrant to each other they have full right, power and authority to enter into this Agreement without the consent or approval, not already obtained. The signatory on behalf of Contractor and Broward Health further represents and warrants that they have full right, power and authority to act on behalf of Contractor and Broward Health in entering into and executing this Agreement.

26. **Limitation of Liability or Remedy.** Any provisions of this Agreement that tend to limit or eliminate the liability of Contractor or the redemptions available at law or in equity to Broward Health shall have no application with respect to the warranties set forth herein.

27. **Third Party Beneficiary.** Broward Health and Contractor expressly agree and acknowledge that this Agreement does not and is not intended to grant to or create any rights in other persons as third-party beneficiaries or otherwise. Nothing herein shall be construed as consent to be sued by third parties in any matter arising out of this Agreement.

28. **Gratuities.** Broward Health, may by written notice to the Contractor, terminate the right of the Contractor to proceed under this Agreement if it is found after notice and hearing by the either the President/Chief Executive Officer or the Senior Vice President/Chief Financial Officer, that gratuities in the form of entertainment, gifts, monies, or ownership were offered or given by the Contractor, or any agent or representative of the Contractor, to any officer or employee of Broward Health, with a view toward securing a contract or securing favorable treatment with respect to the awarding, or amending, or the making of any determination with respect to the performance of such contract.

29. **Florida Information Protection Act:** Contractor agrees and understands that the services and/or goods provided under the Agreement, and this Addendum, consist, at least in part, of “customer records” that contain “personal information,” as defined in
the Florida Information Protection Act, section 501.171, Florida Statutes (the “Act”). Accordingly, Contractor agrees to implement safeguards to protect customer records containing personal information, in whatever form retained and stored, from a breach of security. If Contractor’s customer records are breached, as defined by the Act, Contractor shall as soon as possible notify Broward Health as indicated herein, and Contractor shall work with Broward Health as required by the Act to assist in any of the following actions:

a. Investigate the alleged breach and determine if an actual breach has occurred, which may include the use of law enforcement officials as needed and as determined by Broward Health;
b. Provide notice to any consumer whose personal information has been breached;
c. Provide any other notices to governmental agencies that may be applicable under the Act, if a breach has reached a particular threshold, as defined in the Act, which may include but is not limited to credit reporting agencies and the Florida Department of Legal Affairs;
d. Ensure that Contractor’s third-party agents are made aware of the Act, and that those third-party agents that store consumer information of Broward Health that also experience a breach, notify Broward Health as immediately as possible of a breach, and work with Broward Health as outlined in this section of the Agreement.

The procedures specified herein shall not supersede any requirements specified by the Act. The provisions of the Act shall prevail in the event of any conflict.
SIGNATURE AUTHORIZATION FORM

Signature Authorization Form must be signed by an individual who has authority to bind Contractor to the submitted Response to be considered.

DATE: 4/29/2019

LEGAL NAME OF COMPANY: AMP Expert Solutions LLC

ADDRESS: 555 W. Granada Blvd, Suite A2

CITY AND STATE: Ormond Beach, FL ZIP 32174

TELEPHONE: (386)944-5474 FAX: (888)814-6884

E-MAIL ADDRESS: apoole@ampexpertsolutions.com

ADDENDUM ACKNOWLEDGEMENT
ADDENDUM ONE Angela M. Poole
ADDENDUM TWO Angela M. Poole
ADDENDUM THREE Angela M. Poole

SIGNATURE: Angela M. Poole

TITLE: Managing Member PRINT/TYPE NAME Angela M. Poole, Ph.D., CPA
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM

VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

1. **Outside Interests (Other than investments)** - e.g., holding a position as officer, partner, director, proprietor or otherwise in any business entity which to the best of my knowledge does business with, or competes with, the North Broward Hospital District.

   PLEASE CHECK APPLICABLE:  ☒ None  ☐ Disclosure (explain below)

   ________________________________________________________________
   ________________________________________________________________
   ________________________________________________________________

2. **Investments** - Having a material interest (including the direct or indirect ownership of the assets or equity of a business entity) in any business entity which to the best of my knowledge does business with or competes with the North Broward Hospital District, or where the opportunity for personal gain is materially increased due to the relationship of the District with the business entity in which there is a material interest.

   PLEASE CHECK APPLICABLE:  ☒ None  ☐ Disclosure (explain below)

   ________________________________________________________________
   ________________________________________________________________
   ________________________________________________________________

3. **Outside Activities** - e.g., rendering services (including directive, managerial, or consultative) to any business entity doing business, or competing with the North Broward Hospital District.

   PLEASE CHECK APPLICABLE:  ☒ None  ☐ Disclosure (explain below)

   ________________________________________________________________
   ________________________________________________________________
   ________________________________________________________________

Rvd 20161330
4. **Inside Information** - e.g., using or disclosing information relating to the North Broward Hospital District's business, not available to members of the general public and gained by reason of declarant’s affiliation with the North Broward Hospital District, for the personal gain or benefit of the declarant.

PLEASE CHECK APPLICABLE:  ☒ None  ☐ Disclosure (explain below)

____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________

I have read the referenced resolution regarding disclosure of conflict of interest, and agree to abide by the provisions thereof. I **acknowledge that the disclosure of conflicts of interest or potential conflicts is an ongoing obligation and further agree to disclose any changes to these answers. I further acknowledge that a failure to disclose or to resolve conflicts is a violation of the Code of Conduct and Ethics of the Commissioners of the North Broward Hospital District.** I have disclosed to the best of my knowledge any potential conflict of interest in the comment’s section (above) or have attached additional documents. I understand that my deliberate failure to make a full disclosure of any potential conflict of interest may constitute cause for the immediate termination of all Agreements.

April 29, 2019
Date

Managing Member
Title
AMP Expert Solutions LLC
Business Name

Signature

Rvd 2016330
BROWARD HEALTH
DISCLOSURE FORM FOR PHYSICIAN OWNERSHIP & FINANCIAL ARRANGEMENTS

In order to ensure that Broward Health complies with federal and state laws concerning financial arrangements between physicians and entities that provide certain health care services, we require all physicians, vendors, and contractors to provide us with the following information.

For purposes of answering these questions, the following definitions apply:

**Broward Health** means all Broward Health-affiliated entities including, but not limited to, hospitals, ambulatory surgery centers, home health centers, hospices, home health agencies, physician practices, outpatient imaging centers, service centers, joint ventures and all Broward Health departments, groups, and divisions.

**Broward Health Regions/Facilities or Affiliates** include but are not limited to the following:

- Broward Health Medical Center
- Broward Health Coral Springs
- Broward Health Imperial Point
- Broward Health North
- Broward Health Community Health Services
- Broward Health Gold Coast Home Health & Hospice
- Broward Health Weston including Urgent Care Centers
- Broward Health Physician Group
- Children's Diagnostic & Treatment Center
- Broward Health Foundation
- Best Choice Plus

**Immediate family member** means the following individuals: husband or wife; birth or adoptive parent, child, or sibling; stepparent, stepchild, stepbrother, or stepsister; father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law; grandparent or grandchild; and spouse of a grandparent or grandchild.

**Ownership or investment interest** includes an interest held through equity, debt, or other means. An ownership or investment interest includes, but is not limited to, stock, stock options (excluding stock options that have not been exercised or convertible securities that have not been converted to equity), partnership shares, limited liability company memberships, as well as loans, bonds, or other secured financial instruments.

**Physician** means a doctor of medicine or osteopathy, a doctor of dental surgery or dental medicine, a doctor of podiatric medicine, a doctor of optometry, or a chiropractor. The term physician also includes a group practice of two or more physicians who practice medicine through a single entity, who have a common trade name, or who practice at the same location.
<table>
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<tr>
<th>No.</th>
<th>Question</th>
<th>Yes</th>
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</tr>
</thead>
<tbody>
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<td>1</td>
<td>Do you or any immediate family member have a direct or indirect ownership or investment interest in any entities that provide health care services to a Broward Health Region/Facility or Affiliate? (This includes an ownership or investment interest in a company that holds some ownership or investment interest in any entity that furnishes health care services.)</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>2</td>
<td>Do you have an immediate family member who is employed by, contracted with, or does business with Broward Health?</td>
<td></td>
<td>X</td>
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<tr>
<td>3</td>
<td>Are you involved with a company owned in whole or part by a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
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<td>4</td>
<td>Are you involved with a company owned in whole or part by any person (other than a physician or an immediate family member of a physician) who may refer patients to a Broward Health Region/Facility or Affiliate?</td>
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<td>X</td>
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<tr>
<td>5</td>
<td>Are you involved with a company that employs or contracts with a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
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</tbody>
</table>

Please provide additional detail for each question you have responded to with “Yes,” including a description of your involvement with the company or entity:

--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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I represent that the answers provided herein are truthful and accurate as of the date of my signature below. I agree to immediately notify the Region/Facility of any changes in the above-disclosed information.

Angela M. Poole, Ph.D., CPA
Managing Member

April 29, 2019
Date
Firm and Managing Member/Principal License

<table>
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<th>Licensee Details</th>
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<tr>
<td>Name:</td>
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</tr>
<tr>
<td></td>
<td>HIGHER ED SOLUTIONS (DBA Name)</td>
</tr>
<tr>
<td>Main Address:</td>
<td>555 W. GRANADA BLVD SUITE A2 ORMOND BEACH Florida 32174</td>
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<tr>
<td>License Mailing:</td>
<td>555 W. GRANADA BLVD. SUITE A2 ORMOND BEACH FL 32174</td>
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<td>View License Complaint</td>
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https://www.myfloridalicense.com/LicenseDetail.asp?SID=&d=5ED2CBE5E0C93F8FEDCF11C357155589

1/1
Licensee Details

Licensee Information
Name: POOLE, ANGELA M. (Primary Name)
Main Address: 133 AZURE MIST WAY
              DAYTONA BEACH Florida 32124
              VOLUSIA
County:
License Mailing: 133 AZURE MIST WAY
                DAYTONA BEACH FL 32124
                VOLUSIA
License Location:

License Information
License Type: Certified Public Accountant
Rank: CPA
License Number: AC0033400
Status: Current, Active
Licensure Date: 09/08/2000
Expires: 12/31/2019

Special Qualifications
Qualification Effective

Alternate Names

View Related License Information
View License Complaint

https://www.myfloridastate.com/licenseDetail.asp?BID=16&Id=DF55C0D0200F4FE1569898C5C2F4C3868
BROWARD HEALTH
PROPOSAL FOR PROFESSIONAL SERVICES

QUOTE ID: QUALITY ASSESSMENT REVIEW OF INTERNAL AUDIT DEPARTMENT
APRIL 29, 2019
1. Introduction Letter
1. Introduction letter

April 29, 2019

Mr. Jorge F. Hernandez
Vice President of Supply Chain and Chief Procurement Officer
Broward Health
1800 NW 49th Street
Supply Chain Bids Department
Ft Lauderdale, FL 33309

Dear Mr. Hernandez:

Baker Tilly Virchow Krause, LLP (Baker Tilly) is pleased to respond to Broward Health’s (the District) request for proposal for quality assessment review (QAR) of the District’s internal audit department.

We recognize the District has unique business needs and objectives. We are eager to demonstrate how Baker Tilly can help you address those needs and achieve your goals. The key factors that differentiate Baker Tilly include:

- **Well-established QAR methods:** When performing quality assessment services, we adhere to the Institute of Internal Auditors (IIA) 2017 “International Standards for the Professional Practice of Internal Auditing (Standards),” and use the most recent Quality Assessment Manual issued by the IIA. We also adhere to Government Auditing Standards, and we identify opportunities to advance the internal audit function and its position in the organization to add value to the enterprise and support effective governance.

- **Deep healthcare experience:** Baker Tilly has extensive experience performing QARs for major healthcare organizations. Your proposed engagement team is comprised of healthcare industry specialists who will utilize their industry knowledge as well as our established QAR methodology to provide the Exceptional Client Service you deserve.

- **Business advisory mentality:** We build on this foundation by providing new ideas, applying innovative problem solving and offering strategic counsel on current and future challenges and opportunities for the District. You can count on your client service team to ask probing questions, provide an objective perspective and bring Baker Tilly’s collective experience to meet your needs. With Baker Tilly, you will have access to the depth and breadth of resources of a top 15 accounting and advisory firm, with an integrated, cross-functional team of professionals to serve you. Our professionals have access to a broad range of knowledge and resources within the firm and throughout our network of industry and professional contacts.
Mr. Jorge F. Hernandez  
Vice President of Supply Chain and Chief Procurement Officer  
Broward Health  

April 29, 2019  

Our proposal details Baker Tilly’s tailored approach to working with you to accomplish your objectives as well as provides information to help you make your decision. If you have any questions regarding our proposal, or if you need any additional information, my contact information is listed below.

Mark E. Laccetti, CPA, CGMA  
Partner  
Baker Tilly Virchow Krause, LLP  
1650 Market St., Suite 4500  
Philadelphia, PA 19103-7341  
tel +1 (215) 557 2217  
fax +1 (888) 264 9617  

To ensure that you receive our best efforts, I will be personally involved in all aspects of our work with the District. I look forward to discussing the details of our proposal and any questions you may have during the process.

Sincerely,  

Mark Laccetti, Partner  
mark.laccetti@bakertilly.com
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2. Scope of Services
2. Scope of services

The Respondent shall state in concise terms its understanding of the scope of work outlined above. The Respondent shall include a narrative description of the list of services to be rendered. The firm should provide an affirmative statement that it is independent of Broward Health as defined by IIA Standards and Government Auditing Standards.

Baker Tilly understands that the external quality assessment or peer review to be performed must be designed to evaluate conformance of the District’s internal audit department with the IIA’s Standards, Definition of Internal Auditing and Code of Ethics, and the efficiency and effectiveness of the District’s internal audit department functions in meeting the needs of Broward Health. Baker Tilly will:

1. Examine the structural and functional independence and autonomy of the audit committee and internal audit department through the District’s Audit Committee Charter to ensure proper standards and governance are achieved.

2. Assess the internal audit department’s conformity with the IIA International Standards for the Professional Practice of Internal Auditing, including mandatory and non-mandatory provisions.

3. Evaluate the internal audit department’s objectivity and proficiency, including knowledge, skills, experience and technical proficiency for specialized operations.

4. Assess the internal audit department’s continuing professional development program for internal audit personnel.

5. Evaluate the internal audit department’s quality assurance program.

6. Assess the internal audit department’s management, including resource management, policies and procedures, department management reporting, and overall supervision quality.

7. Evaluate the internal audit department’s risk assessment methodology and documentation.

8. Assess the internal audit department’s planning processes (including annual planning and audit planning).

9. Evaluate the audit execution, including audit program design, execution and work paper documentation.

10. Assess reporting, including the quality and timeliness of reporting to department management, senior management and the audit committee.

11. Evaluate monitoring practices, including exception tracking and follow-up.
12. Assess the internal audit department’s alignment with other risk management efforts within the District such as enterprise risk management.

13. Conduct a review of the adequacy and testing for adherence to the internal audit department’s written audit policies and procedures.

14. Perform any additional services, as suggested.

At the conclusion of the engagement, Baker Tilly will issue a formal report that addresses, at a minimum, the following:

1. An opinion on the internal audit department’s conformance with The IIA’s Standard, Definition of Internal Auditing and Code of Ethics
2. A conclusion on the efficiency and effectiveness of the internal audit department’s activity
3. Current strengths and weaknesses of the internal audit department
4. Specific observations regarding opportunities for improvement of the internal audit department identified during the review, including the relative significance of each opportunity
5. Specific implementation recommendations to improve the internal audit department’s conformance with the standards and/or effectiveness, as applicable
6. Specific recommendations for application of internal auditing best practices to the internal audit department, the audit committee and the Audit Committee Charter
7. Recommendations for additional ways the internal audit department can add value for management, the audit committee and the District board
8. Recommendations for improvements to the District’s audit committee, including the Audit Committee Charter, organization chart, responsibilities, independence, reporting and any other matters that can add value to both the District board and the audit committee

**Ensuring independence**

Baker Tilly’s quality control policies and procedures are in place to monitor our compliance with the independence standards governing our profession. Annually, we require all staff members to complete and sign representations regarding their compliance with the firm’s and our profession’s independence policies and procedures. As part of this process, selected partners and managers verify compliance with independence requirements, and we conduct firmwide conflict checks prior to accepting attest work for companies. We also maintain a real-time list of those companies in which investments may be prohibited.

To the best of our knowledge, Baker Tilly does not see any potential conflict of interest with the District’s board and/or staff members. Baker Tilly and its partners and staff are independent with respect to the District as defined by the AICPA Standards, Government Auditing Standards and International Standards for the Professional Practice of Internal Auditing.
What sets Baker Tilly apart?

*We approach QARs from an objective, independent mindset, customized to meet the needs of each individual internal audit function.*

Expect your Baker Tilly team to use the assessment process as an opportunity to educate internal audit personnel, management and other stakeholders regarding the value of an internal audit function and promote awareness of the function’s ability to assist in activities throughout the enterprise. In addition to our extensive QAR experience, key features distinguishing Baker Tilly’s QAR approach and capabilities include:

- **Commitment to substance over form:** In leading QARs, we go beyond “checking the box” against the elements of the IIA Standards. Our work encompasses how the internal audit function positions itself as part of the governance process and as a valuable resource in helping the District achieve its mission. Baker Tilly’s assessments focus on providing real value to the internal audit function by identifying leading practices, providing information on the perception of the internal audit function throughout the organization, and helping to develop strategies to further the function’s status as a valued resource to management.

- **Broad and deep internal audit knowledge base and resources:** The District will have access to the knowledge and experience of more than 300 internal audit and consulting professionals, as well as a network of clients and internal audit directors. As our industry relationships and experience span beyond internal audit, we understand even the most complicated aspects of healthcare organizations and can offer subject matter specialization in areas such as information technology, data analytics, cybersecurity, compliance, resource optimization and fraud.

- **Customized approach:** Each internal audit function is at a different stage of its evolution, so your priorities will inform our observations and recommendations. Our customized approach to understanding the unique challenges and opportunities at the District will allow us to develop recommendations that fit the structure and position of the internal audit function while highlighting areas that will maximize its effectiveness. Our extensive experience providing internal audit services to similar organizations allows us to provide insight into the internal audit approaches most effective and cost efficient for your organization.

**Taking time to understand the District:** You deserve to have your concerns (both macro and micro) heard, understood and addressed. We will take the time to learn and understand the unique aspects of your organization. From internal control issues and technology to governance and management, we promise to learn the nuances of your enterprise and use that knowledge to provide you with the best advice and guidance.

“The QAR team worked with [us] to coordinate a comprehensive plan, executed in a measured and effective manner throughout the engagement and delivered a written report on schedule.”

– Chief audit executive at a QAR client
3. Proposer Qualifications and Experience
3. Proposer qualifications and experience

The Respondent shall describe the size of the firm, the size of the firm’s staff experienced in internal audit, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number, the nature of the staff to be so employed on a part-time basis and the nature of any subcontract arrangements.

About Baker Tilly

Baker Tilly is one of the oldest and largest consulting and accounting firms in the U.S. Our firm originated in 1931 with a commitment to deliver innovative business strategies and solid financial solutions to our clients. We have grown steadily over the years, broadening our service offerings and expanding our geographic presence to meet the evolving needs of our clients.

Today our firm ranks as one of the 15 largest professional services firms in the country, and has grown to include more than 3,600 employees serving clients from more than 50 offices throughout 22 states. Our growth means new geographies, new services, new influence and greater opportunity to deliver exceptional results for our clients as Valued Business Advisors.

Below are some key facts about Baker Tilly:

- Provides a wide range of accounting, tax, assurance and consulting services to more than 40,000 clients
- Serves clients in more than 20 industries including over 1,000 in the healthcare industry with more than 350 partners
- **Certified as a great workplace by independent analysts at the Great Place to Work® organization**
- Ranked second on “Best Accounting Firms to Work for,” according to Accounting Today
- Clients that switch to Baker Tilly report a 97 percent satisfaction rate with their transition to our firm
Service offerings

As Valued Business Advisors, we connect with you to understand your goals and deliver solutions that are just right for you. Baker Tilly provides the following primary services to our clients:

- Assurance
- Tax
- Analytics
- Service Organization Control (SOC) reporting
- Internal audit
- Government strategies
- Growth strategies
- Human capital
- Litigation support
- Management consulting
- Performance optimization
- Recruiting solutions
- Technology consulting
- Transaction advisory

Our professionals specialize in serving clients in the following industries:

- Agribusiness
- Asset management
- Banking
- Construction
- Cooperatives
- Dealerships
- Employee benefit plans
- Energy and utilities
- Financial institutions
- Food and beverage
- Government contractors
- Healthcare
- Higher education
- Insurance
- Life sciences
- Manufacturing and distribution
- Not-for-profit
- Private equity
- Professional services
- Real estate
- School districts and LEA clients
- State and local government

Office location

We will staff the District’s project from our Philadelphia office. Our Philadelphia office is located at the following address:

Baker Tilly Virchow Krause, LLP
1650 Market St., Suite 4500
Philadelphia, PA 19103-7341
tel +1 (215) 972 0701
fax +1 (888) 264 9617
Proposer qualifications and experience

Our Philadelphia office opened in 1993, and is a full service audit, tax and business advisory services office including forensic, litigation and valuation and government, risk and compliance services. Industry specialization includes healthcare, higher education/not-for-profit, manufacturing, distribution, energy and utilities, and employee benefit plan audit and consulting services. We also provide a full range of audit, tax and advisory services to venture capital and private equity firms. Our tax services include compliance and consulting services for corporate, partnerships and individuals, and international taxation services. Our high-net-worth tax and consulting practice advises current, past and future leaders.

With Baker Tilly, the District will have access to the knowledge and experience of more than 200 internal audit and consulting professionals, 40 of which reside in the Philadelphia office, a network of healthcare clients and chief audit executives (CAEs), who will serve as resources on the proposed team. The District will be served by a full-time partner, senior manager, manager and staff as well as part-time information technology professionals. As our industry relationships and experience span beyond internal audit, we understand even the most complicated aspects of healthcare. We will not use any subcontractors to serve the District.

*The Respondent should also describe its experience providing the requested services for hospitals and health care systems.*

**With Baker Tilly, the District will have a strategic ally with broad perspective on effective internal audit functions.**

We have helped organizations to evolve strategic, forward-looking internal audit functions – not only as quality reviewers of more than 55 internal audit functions across industries, but also serving as internal auditors and consultants to hundreds of organizations. Baker Tilly currently provides risk, internal audit and consulting services to more than 100 healthcare organizations.

This experience enables us to recognize that, in an effective internal audit function, strategy must drive tactics, not the inverse. As such, our proven approach to completing a QAR focuses on helping the internal audit function to:

- Identify opportunities for improving efficiencies and effectiveness of the internal audit activities
- Find ways to better meet the expectations of senior management and the audit committee
- Provide information related to the perception of the internal audit function throughout the organization
- Develop strategies to further the function’s status as a valued partner to management
- Identify leading practices that will strengthen and progress the function
- Incorporate practices gleaned from both corporate environments and high-performing healthcare internal audit functions
- Assess the efficiency and effectiveness of the internal audit activity in light of its charter and expectations of the board, chief of internal audit and audit committee

**55+**

QARs performed, including full external QARs and self-assessment validations

**150+**

Hospital and health system clients
Proposer qualifications and experience

– Offer ideas and counsel to the audit committee, chief of internal audit, and internal audit personnel for enhancing their performance and increasing the value they add to the enterprise

The results of our QARs have often served as key inputs to clients’ internal audit strategic plans. Similarly, we can help the District’s internal audit function to further position itself as part of the overall governance process and as a valuable strategic resource in evolving organizational risk management and compliance.

**Deep knowledge and experience applying IIA Standards**

Our experienced professionals are intimately familiar with the IIA’s Standards and with industry expectations. We are not just assessors; our team comprises internal audit practitioners and professionals that understand how to practically implement IIA Standards:

– Our proposed team members are active IIA members
– Several of our partners and managers have completed the required IIA training for leading QARs
– Our experienced consulting professionals have led reviews of some of the nation’s leading internal audit functions, including healthcare
– Daily, our teams also support internal audit functions that conform to IIA Standards and have successfully passed QARs that include work supported by Baker Tilly

This specialized experience also helps us to stay abreast of how the IIA Standards are applied – and how internal audit remains relevant and impactful – at healthcare organizations across the country. We use the most recent Quality Assessment Manual issued by the IIA.

**Unmatched QAR experience**

When you select Baker Tilly as your quality assessors, you will benefit from a breadth of healthcare QAR experience that few other firms can match. Baker Tilly has collaborated with CAEs, CFOs and general counsel from some of the nation’s leading healthcare organizations to conduct “peer reviews” and assessments of their internal audit functions.

Reviews performed include:

– University of California System, including its five academic medical centers
– Oklahoma State University and the Agricultural and Mechanical Colleges System (2018 QAR self-assessment)
– University of Texas System (2017 QAR self-assessment), comprising 15 individual QAR self-assessments in collaboration with one peer executive internal audit, compliance and/or enterprise risk leader for each institution, including:
  – The University of Texas at Arlington in collaboration with the CAE from University of Tennessee
  – The University of Texas at Austin in collaboration with the CAE from the Texas Tech University System
Proposer qualifications and experience

- The University of Texas at Dallas in collaboration with the executive director of audit, risk and compliance from Virginia Polytechnic Institute and State University
- The University of Texas at El Paso in collaboration with the internal audit director from the University of California, Davis
- The University of Texas at San Antonio in collaboration with the associate vice president for audit, compliance and privacy from Auburn University
- The University of Texas at Tyler in collaboration with the CAE from Stephen F. Austin State University
- University of Texas Health Science Center at Houston in collaboration with the executive director of university audits from the University of Michigan
- University of Texas Health Science Center at San Antonio in collaboration with the CAE from the Texas Tech University System
- University of Texas Health Science Center at Tyler in collaboration with the senior director of internal audits from Johns Hopkins University
- University of Texas MD Anderson Cancer Center in collaboration with the CAE from Stanford University
- University of Texas Medical Branch at Galveston in collaboration with the CAE from University of Kansas
- The University of Texas Rio Grande Valley in collaboration with the CAE from the Texas Tech University System
- University of Texas Southwestern Medical Center at Dallas in collaboration with the senior director of internal audits from Johns Hopkins University
- The University of Texas System Office in collaboration with the system-wide deputy internal audit officer from the University of California System
- The University of Texas of the Permian Basin in collaboration with the director of internal audit services from University of California, Merced
- University of Iowa, including the University of Iowa Hospital and Clinics (2017 QAR in the planning stages)
- American University of Beirut (2017 QAR) including the American University of Beirut Medical Center
- Stanford University, including the Lucile Packard Children’s Hospital and Stanford Hospital and Clinics (2017 QAR and compliance program assessment; 2012 QAR) in collaboration with CAEs from Duke University, the University of Pennsylvania and MD Anderson Cancer Center (2012) and CAEs from University of Washington, Princeton University and University of Pennsylvania (2017)
- University of Pennsylvania Health System (2016 Internal Audit and Compliance Assessment)
- University of Michigan, including its Health System and hospital (2016 QAR), in collaboration with CAEs from University of Rochester, University of Virginia and Stanford University
- University of California San Francisco, including the Medical Center (2015 internal audit assessment)
Proposer qualifications and experience

- University of California System, including its five academic medical centers (2013 QAR), in collaboration with CAEs from Duke University and Stanford University
- Cornell University, including the Weill Cornell Medical College and physicians’ organization (2013–2015 internal audit assessment and ongoing transformation support)
- Georgetown University, including the Medical Center (2013; assisted with QAR self-assessment)
- Harvard University, including risks related to its affiliated hospitals (2013 QAR), in collaboration with Stanford University, Princeton University and the Carolinas Health System
- University of Washington, including its affiliated hospitals (2013 QAR), in collaboration with internal audit executives from Duke University, Johns Hopkins Institutions and the University of Michigan
- Washington University in St. Louis, including the Medical (2013 QAR)
- Lancaster General Hospital ((2011 external QAR)
- North Shore LIJ Health System (2011 external QAR)

Each of Baker Tilly’s assessments was unique, going beyond the “Generally Conforms” opinion and providing recommendations for ways to enhance the internal audit functions’ standing and effectiveness. Most of these reviews addressed not only the internal audit functions, but also, to some extent, the enterprise risk management and compliance programs.

Past performance examples

The tables below outline details of our specialized experience with QAR projects.

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<th>Independent validation of quality self-assessment</th>
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<tbody>
<tr>
<td><strong>Client’s need</strong></td>
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<tr>
<td><strong>Baker Tilly solution</strong></td>
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| | – Interviewing 45 individuals, including:
| | – The board’s finance, audit and facilities committee
| | – Senior medical leaders
| | – Senior operational leaders
| | – Recent auditees
| | – Internal audit individuals
| | – Conducting and reviewing the results of a customer satisfaction survey of 125 stakeholders (with a 45 percent response rate)
| | – Reviewing key internal audit department documentation, including:
| | – Audit committee reports
| | – Audit workpapers
| | – Internal audit department policies and procedures |
### Independent validation of quality self-assessment

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<td>The review team concluded that the internal audit function was in conformance with the IIA Standards and Code of Ethics. Additionally, we noted that the internal audit department had a solid understanding of compliance and a focus on staff development and continuous improvement. Completion of this review provided the internal audit function with many useful recommendations, including guidance related to the further separation and division of its internal audit and compliance operations, opportunities to expand the cross-function training and deployment of internal audit resources and best practices to enhance the effectiveness of the internal audit activity.</td>
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### Full external QAR

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<tbody>
<tr>
<td>A newly hired CAE wanted to conduct the first QAR of the organization’s internal audit function. Even though the function was well established prior to the new CAE’s arrival, a QAR had not previously been performed. The CAE wished to confirm that internal audit’s work was being performed in conformance with the IIA Standards, while also evaluating the positioning and impression of internal audit across the organization.</td>
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<table>
<thead>
<tr>
<th>Baker Tilly solution</th>
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<tbody>
<tr>
<td>Baker Tilly’s team worked with the CAE and his leadership team to evaluate the effectiveness of the internal audit function, its approach to project work, its other involvement across the organization and stakeholder satisfaction for internal audit’s work. Our work included interviewing a cross section of management, audit clients and internal audit staff. Our team leveraged its deep experience with industry (including management and board expectations, risk landscape and leading practices) to assess conformance with IIA Standards and identify opportunities to enhance the internal audit function.</td>
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<table>
<thead>
<tr>
<th>Results achieved</th>
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<tbody>
<tr>
<td>The CAE and internal audit management team received a final report that provided an assessment of conformance with IIA Standards and identified opportunities to enhance the positioning of the internal audit function. In particular, we identified opportunities and recommendations to:</td>
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<tr>
<td>– Further align and integrate with the separate enterprise risk management group</td>
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<tr>
<td>– Standardize and enhance workpaper documentation</td>
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<tr>
<td>– Increase consideration of fraud and other risks throughout the internal audit project life cycle</td>
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<tr>
<td>– Better align the function’s operations with organizational strategy</td>
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<tr>
<td>– Enhance internal audit’s status as a valued business advisor</td>
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<tr>
<td>Our interviews with senior leadership also provided the CAE with valuable information regarding how internal audit was meeting their expectations.</td>
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</tbody>
</table>
### Client's need

An organization required help to assist in the continuing evolution of its quality assessment and improvement program (QAIP), so it sought a qualified firm to perform a quality assessment review.

### Baker Tilly solution

Baker Tilly was engaged to work with the internal audit function to evaluate current processes and assist in the continuing evolution of the QAIP per the IIA Standards. Baker Tilly reviewed a sample of audit project working papers (one for each audit staff, totaling eight audits) and compared these working papers against management expectations, leading industry practices and the IIA Standards.

### Results achieved

The review helped the organization address key opportunities for improvement and structural enhancements for supporting an effective QAIP.

---

### Full external QAR

<table>
<thead>
<tr>
<th>Client's need</th>
<th>Baker Tilly solution</th>
<th>Results achieved</th>
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</table>
| A large organization needed help to conduct a QAR of their internal audit function. The CAE wanted to confirm that internal audit's work was being performed in conformance with the IIA Standards, while also evaluating internal audit's adequacy and effectiveness in carrying out the organization's mission. | Baker Tilly's team worked with the CAE and the leadership team to:  
- Evaluate the effectiveness of internal audit techniques and methodology for testing controls  
- Assess compliance with applicable professional and regulatory audit standards  
- Provide recommendations for improving the operational efficiency and performance of the internal audit department  
- Interview a cross section of audit clients, executive leadership and internal audit staff to understand their views of the current internal audit function | Our team incorporated our experience and deep understanding of the industry's regulatory environment to provide a detailed assessment of not just the internal audit function's conformance with IIA Standards, but also identify opportunities to enhance the effectiveness of the function. |

The CAE and internal audit management team received a final report that provided an assessment of conformance with IIA Standards, while also identifying strengths and opportunities to enhance internal audit's management and processes. In particular, we identified opportunities to improve their internal audit program, update their charter and manual and increase awareness of the internal audit function. Our interviews with executive leadership also provided the CAE with valuable information regarding how to best position the internal audit function as a high-value resource and effectively balance assurance and advisory services.
<table>
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<th>External QAR</th>
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<tr>
<td><strong>Client’s need</strong></td>
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<td><strong>Baker Tilly solution</strong></td>
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<tr>
<td><strong>Results achieved</strong></td>
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<table>
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<tr>
<th>Internal audit assessment/transformation</th>
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<tr>
<td><strong>Client’s need</strong></td>
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<tr>
<td><strong>Baker Tilly solution</strong></td>
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<tr>
<td><strong>Results achieved</strong></td>
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</table>
The departure of the internal audit vice president at a health insurance organization presented senior management with an opportunity to evaluate the governance of its internal audit function. The organization wanted to ensure that internal audit leadership was running the department and designing annual audit plans effectively so they sought help in evaluating the internal audit function and developing an internal audit plan for the fiscal year.

### Baker Tilly solution

- Evaluated the state of the fiscal year audit plan by reviewing open findings, recommendations and related management action plans
- Interviewed internal audit staff to determine how many hours and resources were used to complete audits on time
- Met with senior management to discuss our findings and propose revisions to develop an executable plan
- With the clients’ approval, we then re-scheduled audits and reconciled the scheduled hours to the estimated hours
- Evaluated the internal audit department as a whole, including:
  - Reviewing internal audit documentation and reporting structures, the organization chart, policies, procedures, processes, objectives and the audit committee charter
  - Interviewing staff, management and senior management to gain additional insights into how the organization interacts with the internal audit department

### Results achieved

We assisted the internal audit department in developing a revised audit plan to be executed through the end of the year. We also provided recommendations for their risk assessment process and internal audit department structure, staffing, tools and training. We subsequently executed two new agreements – an ERM engagement and an engagement to assist them with a number of recommendations from our initial engagement.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve, as the principal auditor should be noted, if applicable.

Baker Tilly will not be performing the services described in the RFP as part of a joint venture or consortium.
Proposer qualifications and experience

The firm shall also provide information on the results of any professional peer reviews during the last three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

Peer review report

Please see the Appendix II for our most recent peer review report, for which we received a pass rating, the highest of the three possible ratings. There was no letter of comments issued.

No disciplinary actions

Baker Tilly’s auditing procedures and working papers are compliant with applicable American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), Generally Accepted Government Auditing Standards and Securities and Exchange Commission standards and federal and state laws. In the normal course of business, our work is regularly evaluated through AICPA peer review, PCAOB inspections and other regulatory oversight.

We are pleased to report we have never had disciplinary action taken against us by state accountancy boards, the AICPA, the PCAOB or other agencies.

The firm shall also describe any litigation or proceeding whereby, during the past three years, a court or any administrative agency has ruled against the firm in any manner related to its professional activities. Similar information shall be provided for any current of pending litigation.

Baker Tilly’s past and current litigation

In the normal course of business as a large accounting firm, Baker Tilly may be made a party to litigation alleging various common law and statutory violations. While Baker Tilly expects to resolve all pending matters without any material detrimental impact to the firm, like most accounting firms of any size, the firm does not disclose or discuss its litigation. Litigation is generally disposed of in the normal course of business and under any applicable professional indemnity insurance policy. We enjoy the benefits of a positive reputation.
4. Prior Engagement with Broward Health
4. Prior engagements with Broward Health

The Respondent shall list and describe the firm’s professional relationships involving Broward Health for the past five (5) years, by type of engagement. Indicate the scope of work, date, engagement principals, the location of the firm’s office from which the engagement was performed, and the name and telephone number of the principal client contact. The firm should also together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed engagement.

We have no prior experience working with the District.

In addition, the firm shall make an affirmative statement to give Broward Health written notice of any professional relationships entered into during the period of this engagement.

Baker Tilly hereby affirms that we will give the District written notice of any professional relationships entered into during the period of this engagement.
5. Similar Engagements with Other Entities
5. Similar engagements with other entities

The Respondent shall list the most significant engagements (maximum – 5) performed in the last five years that are similar in nature and scope to the services requested. Particular attention should be given to engagements for hospitals and health care systems similar in size and complexity to Broward Health.

Indicate the scope of work, engagement dates, engagement principals, and the name and telephone number of the principal client contact.

Client references for the District

Per your RFP, three healthcare references are presented in the table below. We are always glad to provide references because we think it is important for you to talk with organizations we serve. We encourage you to connect with the clients listed below to learn more about the value of their relationship with Baker Tilly. Each may have a different perspective that you may find valuable as you think about your needs.

<table>
<thead>
<tr>
<th>Client name</th>
<th>Scope of work</th>
<th>Engagement dates</th>
<th>Engagement principals</th>
<th>Name and telephone of the principal client contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tower Health</td>
<td>Internal audit services</td>
<td>April 2017 to present</td>
<td>Mark Laccetti</td>
<td>Gary Conner Executive Vice President/Chief Financial Officer +1 (484) 628 8181</td>
</tr>
<tr>
<td>Hackensack University Medical Center</td>
<td>Internal audit services</td>
<td>2015 to 2018</td>
<td>Mark Laccetti</td>
<td>James DeRosa Senior VP Finance +1 (551) 991 3362</td>
</tr>
<tr>
<td>Lehigh University</td>
<td>Internal audit services</td>
<td>2017 to resent</td>
<td>Mark Laccetti</td>
<td>Patricia Johnson Vice President for Finance and Administration (+1) 610 758 3178</td>
</tr>
</tbody>
</table>
6. Engagement Team Qualifications and Experience
6. Engagement team qualifications and experience

The Respondent shall identify the principal supervisory and management staff, including engagement principals, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is a certified internal auditor, certified public accountant and the state in which the person is registered or licensed to practice. Provide information on the internal auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Project management team

Your proposed engagement partner, Mark Laccetti, has more than 29 years of experience assisting organizations with risk, internal audit and consulting services.

Reporting directly to Mark will be the engagement senior manager Michael Brennan, who will lead the day-to-day execution of related projects and facilitate status updates and reporting to District management.

The core team will also include a manager Eranda Sheperi and staff consultant Maggie Gaebel, who will support day-to-day activities via the project plan, monitoring progress and tracking milestones. All members of your engagement team are full-time employees located in Baker Tilly’s Philadelphia, Pennsylvania office. Firmwide, Baker Tilly operates a national practice of more than 200 internal audit and risk professionals.
Engagement team qualifications and experience

Broward Health

“The QAR team worked with us to coordinate a comprehensive plan, executed in a measured and effective manner throughout the engagement and delivered a written report on schedule.”

– A QAR client’s chief audit executive

“The representatives from Baker Tilly were very professional, responsive, conducted a timely assessment and provided valuable feedback.”

– QAR client

A team with the right mix of experience and expertise is one of the most important factors in a successful QAR. With Baker Tilly, the District will benefit from an integrated team of highly experienced healthcare and internal audit professionals who are competent in the QAR process and have a depth of knowledge of IIA Standards, as well as understand the operations of healthcare systems. See Appendix I for resumes of your engagement team members, which includes a listing of membership in professional organizations as well as various continuing professional education received.
## Engagement team qualifications and experience

<table>
<thead>
<tr>
<th>Role</th>
<th>Staff name, certifications, title and responsibilities</th>
</tr>
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</table>
| Engagement lead partner | Mark E. Laccetti, CPA, CGMA, partner  
- Oversees the relationship to ensure that we deliver Exceptional Client Service  
- Ensures the quality and timeliness of deliverables  
- Provides management for the project  
- Manages client relationship  
- Leads the engagement and provides quality assurance  
- Leads report writing activities and presentations  
- Facilitates status updates and reporting to District management  
- Certified public accountant in New Jersey and New York |
| Senior manager         | Michael Brennan, CPA, CGMA, senior manager  
- Leads the day-to-day execution of the engagement  
- Provides overall direction and assistance relating to project activities  
- Facilitates status updates and reporting to District management  
- Supports Mark in report writing activities and presentations  
- Offers insights in leading practices in healthcare  
- Certified public accountant in New Jersey |
| Manager                | Eranda Sheperi, CPA, manager  
- Supports the day-to-day execution of the engagement  
- Supports status updates and reporting to management  
- Supports Mike in report writing activities and presentations  
- Offers insights in leading practices relating to project activities  
- Certified public accountant in Pennsylvania |
| Senior consultant      | Ryan Berezansky, senior consultant  
- Supports the day-to-day execution of the engagement  
- Supports status updates and reporting to management  
- Supports Eranda in report writing activities and presentations  
- Offers insights in leading practices relating to project activities |
| Staff consultant       | Maggie Gaebel, staff consultant  
- Supports the day-to-day execution of the engagement |
Engagement team qualifications and experience

Our approach to staffing ensures that the backgrounds, skills and experiences of our professionals match the requirements of each engagement to help ensure effective project approaches and solutions. Drawing on the expertise of these senior level resources allows us to craft realistic and value-added options for the District.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Experience providing the requested services for hospitals and health care systems should be described in detail for each individual.

Membership, credentials and training

Your proposed team members are actively involved in the healthcare industry, ensuring they remain up to date on and connected to the issues and trends that matter to healthcare entities.

Industry involvement is a key element of our training and serves to enhance our internal audit expertise. Proposed team members regularly contribute to training and thought leadership related to QAR, internal audit, risk management, technology risk and compliance in healthcare. In addition, we regularly co-lead or co-publish thought leadership with senior leaders, including CAEs, from healthcare organizations, providing us with a broad network of potential benchmarking sources for the District’s QAR. Our industry involvement includes:

- **Interactive executive forums** – Hosting events for industry executives to share lessons learned, such as recent roundtable discussions for chief financial officers, CAEs, compliance officers and chief information security officers within healthcare

- **Influential speakers** – Frequently attending, sponsoring and speaking at events for industry groups, including:
  - American Institute of Certified Public Accountants (AICPA)
  - Association of Certified Fraud Examiners (ACFE)
  - Healthcare Compliance Association (HCCA)
  - Healthcare Financial Management Association (HFMA)
  - American College of Healthcare Executives (ACHE)
  - American Hospital Association (AHA)
  - Association For Community Health Improvement (ACHI)
  - Association of Healthcare Internal Auditors (AHIA)
  - Information Systems Audit and Control Association (ISACA)
  - The Institute of Internal Auditors (IIA)
  - International Association of Privacy Professionals (IAPP)
  - Society of Corporate Compliance and Ethics (SCCE)
  - Society of Research Administrators, International (SRA)

Jointly, the proposed team members offer relevant credentials, including CPA and CGMA. In addition, our proposed professionals are intimately familiar with the IIA Standards and industry expectations and understand how to practically implement them.
Engagement team qualifications and experience

Staff training program
As a Baker Tilly client, you will work with specialists focused exclusively on providing internal audit services to organizations like the District. These professionals will strive to perform beyond your expectations, bringing you reliable solutions that deliver measurable value. All staff attend internal training designed specifically for internal audit engagements. Additionally, our internal audit professionals attend third-party training provided by organizations such as the IIA, Association of Healthcare Internal Auditors (AHIA), Healthcare Financial Management Association (HFMA), and ISACA. Our professionals must complete a minimum of 120 hours of CPE each rolling three-year period, with a minimum of 40 hours each year.

Engagement principals, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of Broward Health. However, in either case, Broward Health retains the right to approve or reject replacements.

Baker Tilly has read, understands and will comply with this requirement. Please see below for more information regarding our commitment to maintaining staff continuity within our engagement teams.

Staff continuity
One significant way the values of the District and Baker Tilly align is through our commitment to hiring and supporting dedicated employees – because fulfilled employees mean satisfied clients.

With low team turnover rates, Baker Tilly’s staff continuity is not only a differentiator that sets us apart from other firms, but more importantly – the cornerstone of building a lasting relationship with the District. You can expect to see the same faces year after year, avoiding the time, energy and cost commitments associated with onboarding new practitioners.

Exceptional professionals thrive at Baker Tilly because we cultivate an engaging culture through our focus on work-life balance, continuous learning, diversity, inclusion, career advancement, employee recognition and above all else – positive attitudes. Evidence to support our employee-focused culture includes:

- Awarded more than 60 “Best Places to Work” honors in the last five years
- Ranked on the Vault Accounting 50 list for the ninth consecutive year as one of the best accounting firms to work for in North America
- Named one of Fortune’s 20 Best Workplaces in Consulting & Professional Services in 2018 based on employee feedback regarding leadership strength, professional growth opportunities and support for work-life balance
Finally, Baker Tilly was recently recertified as a Great Place to Work®. The gold standard in recognizing extraordinary workplaces reported that 95 percent of participating Baker Tilly team members “take great pride in working for our firm.” In the same way, we will take great pride in delivering positive results for the District as your Valued Business Advisor.

If an employee on your engagement team leaves Baker Tilly, the size of our internal audit and healthcare practice allows us to quickly deploy a replacement with a comparable level of industry and service line experience, thereby minimizing any disruption to your engagement.
7. Specific Engagement Approach
7. Specific engagement approach

The Respondent shall set forth a work plan and timeline, including an explanation of the engagement methodology to be followed in performance of the services required in Section I of this request for professional services. In developing the work plan, reference should be made to the specific deliverables requested by Broward Health for this engagement as outlined in Section I.

Beyond allowing an internal audit function to state that audits were “performed in accordance with IIA Standards,” a meaningful QAR can serve as a key input to an internal audit strategic plan, positioning internal audit as a major contributor to the effectiveness of organizational governance, risk management, compliance and internal control processes.

To achieve these benefits, maintain compliance and identify efficiencies, the District’s internal audit function is now seeking help from a qualified firm to help you perform a full external QAR per the IIA Standards.

To be successful in this engagement, the chosen firm should offer healthcare experience and a proven approach to performing QARs. The right firm should also offer deep knowledge of IIA Standards and the ability to adhere to your timeline. Baker Tilly is that firm.

Deep knowledge and experience applying IIA Standards

Our experienced professionals are intimately familiar with the IIA’s Standards and with industry expectations. We are not just assessors; our team comprises internal audit practitioners and professionals that understand how to practically implement IIA Standards:

- Our proposed team members are active IIA members
- Several of our partners and managers have completed the required IIA training for leading QARs
Our experienced consulting professionals have led reviews of some of the nation’s leading internal audit functions.

This experience also helps us to stay abreast of how the IIA Standards are applied – and how internal audit remains relevant and impactful – at organizations across the country. We use the most recent Quality Assessment Manual issued by the IIA.

**QAR approach**

We will begin by working with the District’s Senior Vice President and Chief Audit Officer of the Internal Audit Services Department to agree on the specifics of our approach and refine the proposed detailed project plan to meet your needs within the QAR completion deadline.

Careful planning will help us to coordinate our joint efforts, keep the project on track, manage resources, avoid surprises and issue our report according to an agreed-upon timeline. Once an approach and project plan is developed, we will work with the District to tailor our process as needed.

Our customized approach to understanding the uniqueness of the District allows us to develop recommendations that will fit the structure and position of the internal audit function while highlighting areas that will maximize its effectiveness. Our extensive experience in providing internal audit services to premier insurers allows us to provide insight into the internal audit structures that are most effective to provide value-added services and mitigate risk at the District.

We propose to execute this project through a four-phased approach supported by ongoing collaboration and project management, as outlined below. Additional detail on each phase is provided on the following pages.

**Methodology and timing**

<table>
<thead>
<tr>
<th>Phase I</th>
<th>Phase II</th>
<th>Phase III</th>
<th>Phase IV</th>
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<tbody>
<tr>
<td>Planning</td>
<td>Review documentation</td>
<td>Conduct interviews</td>
<td>Reporting</td>
</tr>
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</table>

Ongoing project management and collaboration

We will work with the District throughout the process to obtain feedback and to enhance our analysis and deliverables. We have used this assessment approach successfully with other clients in the past; however, our goal is to remain flexible so we can adapt to your specific needs and environment as necessary.
Specific engagement approach

Overarching timeline
Baker Tilly is committed to delivering the draft report no later than six weeks after commencement of the engagement. We would then work with your team to develop a plan to finalize the report and present it to management within three weeks of the submission of the draft report.

Phase I: Plan
We will work with the District’s chief of internal audit at the onset of the QAR to: agree on the scope of the review, identify members of management and others to participate in interviews, and select audit projects and work papers for review. Key points of planning and coordination include:

- Plan and conduct kick-off meeting with the District’s management
- Identify all critical stakeholders
- Understand all relevant District policies and procedures
- Refine detailed project plan as needed
- Develop and coordinate milestones and touch points between the District and Baker Tilly
- Review and agree on format, major sections and level of detail for the final report
- Communicate with management and participating stakeholders, audit committee and chief of internal audit, to discuss the project’s objectives, roles and timing
- Confirm logistics (such as working space, connectivity and supplies)

Phase II: Fieldwork – review documentation
A critical element of the QAR is the documentation gathering and review process. In completing the review, our team will review a subset of the internal audit function’s operational documents, processes, work papers and reports. Examples of items included in our review and subsequent analysis are detailed below. These documents represent key audit areas for the evaluation required for compliance with IIA Standards’ Internal Audit Charter:

- Policies and procedures, including organizational quality control policies and procedures and internal monitoring procedures
- Internal audit reports and related documentation
- Independence documentation
- Organization charts, including roles and responsibilities
- Risk assessment process
- Reporting process
- Planning process
- Work papers of selected audits and other projects
- Information technology coverage
- Personnel competency
- Personnel continuing professional development (for example, continuing professional education records, human resource management files)
- Strategic planning documents
Specific engagement approach

Our thorough review of this information and documentation will help to ensure that we approach the interviews with an appropriate baseline of knowledge about the internal audit function and how it serves the broader organization.

Phase III: Fieldwork – conduct interviews

We recognize the importance of ensuring that our QAR and the overall summary are placed in the context of the mission, business and culture of the District.

Ultimately, the success of any internal audit function is driven by the degree to which it can assess the value drivers of its key stakeholders, and create a plan to deliver internal audit services that align compliance and risk mitigation efforts effectively with the values of those stakeholders.

Our planned approach for completing the desired QAR will be to maximize stakeholder feedback through the use of interviews to assess:

– Current performance of the internal audit department against best practices for the internal audit function
– Internal audit organizational structure and staffing
– Effectiveness of current internal audit techniques and methodology for testing controls at the District and whether the use of the latest internal audit practices have been adopted
– Effectiveness in complying with applicable professional and/or regulatory audit standards including conformity to the IIA Standards
– Identifying ways to enhance internal audit policies and practices at the District
– Internal audit reporting practices
– Overall effectiveness of the quality program in internal audit at the District

During our site visits to the District, our team will aim to review documentation and conduct as many in-person interviews as possible. We will conduct additional interviews as needed via phone to maximize the effectiveness and timeliness of our review.

Our interview approach encourages open discussion. Our professionals are trained and experienced at conducting interviews in an unbiased and nonthreatening manner to help participants feel comfortable with sharing their thoughts and concerns. Interviews will be led by our most experienced professionals.

These professionals have experience conducting QARs and/or possess an effective understanding of healthcare, along with extensive experience working with boards and senior management, allowing them to identify and focus on the controls and procedures most important to your success.

“Your approach to ‘individualizing’ the process to our culture and evolution of our operations is especially helpful for us to move our processes forward.”

– Chief compliance and audit officer at a QAR client
Throughout this phase of the assessment, our team will collect information and document interview results in a consistent format that will facilitate our analysis. The results of these interviews help us to evaluate the audit function and we will communicate the results of these interviews to the chief of internal audit promptly to avoid any misunderstandings on our part or surprises in the final communication of our results.

Phase IV: Report

Once we have gathered information, reviewed the documentation, and performed the interviews, we will evaluate the internal audit function in the context of IIA Standards.

Our evaluation and analysis is constructed around the professional practices framework for the IIA and the Attribute and Performance Standards detailed below.

Attribute standards
- Purpose, authority, and responsibility
- Independence and objectivity
- Proficiency and due professional care
- Quality assurance and improvement program

Performance standards
- Managing the internal audit function
- Nature of work
- Engagement planning
- Performing the engagement
- Communicating results
- Monitoring progress
- Resolution of management’s acceptance to risk

We will review the content of the interviews to better inform you of our understanding of the internal audit function and the alignment of your program and activities with the strategic goals and objectives of the organization.

We also will review the integration of the internal audit function with the governance process as part of our analysis. In addition to evaluating the internal audit function for compliance with IIA Standards, we will assess the alignment with current business strategy and goals and will benchmark the District’s internal audit activities against other high-performing internal audit functions.
Specific engagement approach

We will provide a report that details the results of the QAR to the District’s audit committee. We will work with the chief of internal audit to agree on the format, content and level of detail to ensure a consistent reporting format. Key components are expected to include:

- An executive summary
- A description of the objectives, scope, methodology and approach to the quality assessment
- An opinion on the internal audit function's compliance with the IIA’s Definition of Internal Auditing, Standards, and Code of Ethics, and the internal audit function's charter, plans, policies, procedures, practices, and legislative and regulatory requirements
- Assessment of the following:
  - Current performance of the internal audit department against best practices for the internal audit function
  - Internal audit organizational structure and staffing
  - Effectiveness of current internal audit techniques and methodology for testing controls at the District and whether the use of the latest internal audit practices have been adopted
  - Effectiveness in complying with applicable professional and/or regulatory audit standards including conformity to the IIA Standards
  - Internal audit reporting practices
  - Overall effectiveness of the quality program in the internal audit department at the District
  - Identifying ways to enhance internal audit policies and practices at the District

We recognize that the report vetting process is critical to the success of the QAR. We regularly deploy a collaborative process to ensure that there is ownership of the review and its results. We will work with the District’s audit committee. We will work with the chief of internal audit to develop a report review process that is inclusive, fair, timely, and ultimately adds the most value to the existing internal audit function.

We will work with the chief of internal audit and will be heavily involved in the reporting process, including discussing preliminary results of the QAR prior to writing the assessment report, reviewing a draft report for clarity and accuracy, and providing comments or responses to items noted prior to issuing a report.
Ongoing collaboration and project management

We will apply a disciplined approach to managing the QAR to ensure that we are responsive to the District’s needs, meet agreed-upon milestones and keep the District’s audit committee informed. We will work with the chief of internal audit to keep him/her regularly apprised of our status. We will work closely with the District’s management and key management stakeholders to discuss any observations resulting from the review and work with you, as appropriate, to adapt our procedures to be most beneficial and provide the greatest value to the District.

Maintaining open lines of communication between Baker Tilly and the District will allow us to be responsive to your needs while understanding and addressing any potential impacts on the QAR in a timely fashion.

“The engagement team was focused and productive and I felt we obtained a good value from the QAR, particularly as a ‘roadmap’ to get to a future state.”

– Director of internal audit at a QAR client
8. Identification of Anticipated Problems
8. Identification of anticipated problems

_The Respondent should identify and describe any anticipated potential audit problems, the firm’s approach to resolving these problems and any special assistance that will be requested from the Broward Health._

Identification of anticipated potential QAR problems

Baker Tilly takes a no-surprises approach in all of our services. If issues come to our attention over the course of the engagement, we will communicate them to you promptly. Information needed to address your technical matters will be raised as soon as possible, providing you with fast responses to any matters affecting you.

Ongoing project management and communication

Communication of anticipated potential QAR problems is a part of our project management methodology, which is built on the principle of consistent communication and proven strategies. At the onset of the engagement, Baker Tilly will work with the District to define project management and communication requirements, such as status reporting, budget communication and other communication protocols.

Using a detailed project schedule and regularly apprising you of project status will ensure a high degree of professionalism in communication and project management. Additionally, all deliverables for the District will undergo a rigorous quality review process to ensure they meet the highest quality standards.
9. Additional Scope Services
9. Additional scope services

*Respondents shall provide a summary of additional standard services provided by the proposer to be included in the total all-inclusive maximum price (if additional space is needed, please provide as an attachment).*

Other matters

We do not charge our clients for miscellaneous phone calls and brief consultations that typically arise during the course of ongoing business relationships. Should we encounter complex, unanticipated or substantially changed situations that require significant research or consultation time we will always consult with you before undertaking the additional work.

Service offerings

As mentioned previously, in addition to internal audit services, Baker Tilly provides the following primary services to our clients.

- Assurance
- Tax
- Analytics
- Service Organization Control (SOC) reporting
- Government strategies
- Growth strategies
- Human capital
- Litigation support
- Management consulting
- Performance optimization
- Recruiting solutions
- Technology consulting
- Transaction advisory
10. Price Proposal Form
10. Price proposal form

Respondents shall provide a total all-inclusive maximum price for the proposed services outlined in the Scope of Work. The total all-inclusive maximum price shall contain all direct and indirect costs including all out-of-pocket expenses.

The price should include a schedule of professional fees and expenses, presented in the format provided (See Price Proposal Form) that supports the total all-inclusive maximum price. The cost of special services described below will be at quoted rates to be negotiated at the time services are requested.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed in accordance with section 112.061, Florida Statutes. All estimated out-of-pocket expenses to be reimbursed should be presented in the price proposal form submitted. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

If it should become necessary for Broward Health to request the successful respondent to render any additional services to either supplement the services requested in this proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon written agreement between Broward Health and the firm. Any such additional work agreed to between Broward Health and the firm shall be performed at the same rates set forth in the schedule of fees and expenses.

Baker Tilly has read and agrees to all requirements listed above. Please refer to the following page for our completed Price Proposal Form.
# Price Proposal

**Broward Health**

1800 NW 49th Street
Fort Lauderdale, FL 33309

---

**PRICE PROPOSAL FORM**

Only this portion of the proposal shall include the proposed cost. A total firm-fixed dollar amount for the completed project shall be provided on the Proposal Cost Summary Form and shall be included in the Proposal submittal under **Section 10** with the submittal form below.

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

<table>
<thead>
<tr>
<th></th>
<th>HOURS</th>
<th>STD. HOURLY RATES</th>
<th>QUOTED HOURLY RATES</th>
<th>TOTAL QUOTE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Principal</strong></td>
<td>20</td>
<td>$585</td>
<td>$525</td>
<td>$10,500</td>
</tr>
<tr>
<td><strong>Manager</strong></td>
<td>40</td>
<td>$390</td>
<td>$350</td>
<td>$14,000</td>
</tr>
<tr>
<td><strong>Supervisor</strong></td>
<td>60</td>
<td>$290</td>
<td>$260</td>
<td>$15,600</td>
</tr>
<tr>
<td><strong>Staff</strong></td>
<td>100</td>
<td>$175</td>
<td>$160</td>
<td>$16,000</td>
</tr>
<tr>
<td><strong>Other (Specify)</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>220</td>
<td></td>
<td></td>
<td><strong>$56,100</strong></td>
</tr>
</tbody>
</table>

Other Expenses: (Specify)

Travel expenses of approximately 12 percent of professional fees  $6,732

---

**TOTAL ALL INCLUSIVE PRICE**

$62,832

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction form the total price.

**Baker Tilly Virchow Krause, LLP**

**COMPANY NAME**

215 557 2217

**TELEPHONE**

mark.laccetti@bakertilly.com

**E-MAIL ADDRESS**

---

**AUTHORIZED SIGNATURE**

**Partner**

Mark E. Laccetti, CPA, CGMA

---

Proprietary and Confidential
11. Submittal Forms
11. Submittal forms

Respondents shall sign and date the following Conflict of Interest Questionnaire and Disclosure Form for Physician Ownership & Financial Arrangements provided.

Contractor agrees to fully disclose in writing via the completion of Broward Health’s Conflict of Interest Questionnaire and Disclosure Agreement forms and Broward Health’s Disclosure Form for Physician Ownership and Financial Arrangements to Broward Health upon the execution of the Agreement the identity of any person who: 1) has an ownership interest in any portion of Contractor, or is employed by or contracted with Contractor; and, 2) is also able in any manner to refer a patient to a Broward Health facility for the provision of any healthcare service.

Contractor agrees to fully disclose in writing via the completion of Broward Health’s Conflict of Interest Questionnaire and Disclosure Agreement forms and Broward Health’s Disclosure Form for Physician Ownership and Financial Arrangements to Broward Health upon the execution of the Agreement the identity of any person who: 1) has an ownership interest in any portion of Contractor, or is employed by or contracted with Contractor; and, 2) is also an “immediate family member” of any person who is able in any manner to refer a patient to a Broward Health facility for the provision of any healthcare service.

Contractor expressly understands and agrees that a fully completed and executed Conflict of Interest Questionnaire and Disclosure Agreement forms as well as the Disclosure Form for Physician Ownership and Financial Arrangements must be included as part of its Response.

Responses shall also complete the Signature Authorization Form and clearly indicate the legal name, address and telephone number of the proposer (firm, corporation, partnership or individual). Responses shall be signed above the typed or printed name and title of the signer. The signer shall have the authority to bind the proposer to the submitted proposals for Internal Audit Quality Assessment Services.

Baker Tilly has read and agrees to all requirements listed above. Please refer to the following pages for the completed submittal forms.
### Submittal forms

<table>
<thead>
<tr>
<th>Item</th>
<th>Included</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature Authorization Form</td>
<td>X</td>
<td>36</td>
</tr>
<tr>
<td>Conflict of Interest Questionnaire Form</td>
<td>X</td>
<td>37</td>
</tr>
<tr>
<td>Disclosure Form for Physician Ownership &amp; Financial Arrangements</td>
<td>X</td>
<td>39</td>
</tr>
</tbody>
</table>
SIGNATURE AUTHORIZATION FORM

Signature Authorization Form must be signed by an individual who has authority to bind Contractor to the submitted Response to be considered.

DATE: April 25, 2019

LEGAL NAME OF COMPANY: Baker Tilly Virchow Krause, LLP

ADDRESS: 1650 Market Street, Suite 4500

CITY AND STATE: Philadelphia, Pennsylvania ZIP 19103

TELEPHONE: +1 (215) 972 0701 FAX: +1 (888) 264 9617

E-MAIL ADDRESS: mark.laccetti@bakertilly.com

ADDENDUM ACKNOWLEDGEMENT

ADDENDUM ONE April 23, 2019

ADDENDUM TWO

ADDENDUM THREE

SIGNATURE:

TITLE: Partner PRINT/TYPED NAME: Mark E. Laccetti, CPA, CGMA
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

1. Outside Interests (Other than investments) - e.g., holding a position as officer, partner, director, proprietor or otherwise in any business entity which to the best of my knowledge does business with, or competes with, the North Broward Hospital District.

PLEASE CHECK APPLICABLE: ✔ None ☐ Disclosure (explain below)

2. Investments - Having a material interest (including the direct or indirect ownership of the assets or equity of a business entity) in any business entity which to the best of my knowledge does business with or competes with the North Broward Hospital District, or where the opportunity for personal gain is materially increased due to the relationship of the District with the business entity in which there is a material interest.

PLEASE CHECK APPLICABLE: ✔ None ☐ Disclosure (explain below)

3. Outside Activities - e.g., rendering services (including directive, managerial, or consultative) to any business entity doing business, or competing with the North Broward Hospital District.

PLEASE CHECK APPLICABLE: ✔ None ☐ Disclosure (explain below)
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

4. Inside Information - e.g., using or disclosing information relating to the North Broward Hospital District’s business, not available to members of the general public and gained by reason of declarant’s affiliation with the North Broward Hospital District, for the personal gain or benefit of the declarant.

PLEASE CHECK APPLICABLE:  X None  □ Disclosure (explain below)

________________________________________________________

________________________________________________________

________________________________________________________

I have read the referenced resolution regarding disclosure of conflict of interest, and agree to abide by the provisions thereof. I acknowledge that the disclosure of conflicts of interest or potential conflicts is an ongoing obligation and further agree to disclose any changes to these answers. I further acknowledge that a failure to disclose or to resolve conflicts is a violation of the Code of Conduct and Ethics of the Commissioners of the North Broward Hospital District. I have disclosed to the best of my knowledge any potential conflict of interest in the comment’s section (above) or have attached additional documents. I understand that my deliberate failure to make a full disclosure of any potential conflict of interest may constitute cause for the immediate termination of all Agreements.

April 25, 2019
Date

Signature
Partner

Title
Baker Tilly Virchow Krause, LLP

Business Name
BROWARD HEALTH
DISCLOSURE FORM FOR PHYSICIAN OWNERSHIP & FINANCIAL ARRANGEMENTS

In order to ensure that Broward Health complies with federal and state laws concerning financial arrangements between physicians and entities that provide certain health care services, we require all physicians, vendors, and contractors to provide us with the following information.

For purposes of answering these questions, the following definitions apply:

Broward Health means all Broward Health-affiliated entities including, but not limited to, hospitals, ambulatory surgery centers, home health centers, hospices, home health agencies, physician practices, outpatient imaging centers, service centers, joint ventures and all Broward Health departments, groups, and divisions.

Broward Health Regions/Facilities or Affiliates include but are not limited to the following:

- Broward Health Medical Center
- Broward Health Coral Springs
- Broward Health Imperial Point
- Broward Health North
- Broward Health Community Health Services
- Broward Health Gold Coast Home Health & Hospice
- Broward Health Weston including Urgent Care Centers
- Broward Health Physician Group
- Children’s Diagnosti & Treatment Center
- Broward Health Foundation
- Best Choice Plus

Immediate family member means the following individuals: husband or wife; birth or adoptive parent, child, or sibling; stepparent, stepchild, stepbrother, or stepsister; father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law; grandparent or grandchild; and spouse of a grandparent or grandchild.

Ownership or investment interest includes an interest held through equity, debt, or other means. An ownership or investment interest includes, but is not limited to, stock, stock options (excluding stock options that have not been exercised or convertible securities that have not been converted to equity), partnership shares, limited liability company memberships, as well as loans, bonds, or other secured financial instruments.

Physician means a doctor of medicine or osteopathy, a doctor of dental surgery or dental medicine, a doctor of podiatric medicine, a doctor of optometry, or a chiropractor. The term physician also includes a group practice of two or more physicians who practice medicine through a single entity, who have a common trade name, or who practice at the same location.
<table>
<thead>
<tr>
<th>No.</th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Do you or any immediate family member have a direct or indirect ownership or investment interest in any entities that provide health care services to a Broward Health Region/Facility or Affiliate? (This includes an ownership or investment interest in a company that holds some ownership or investment interest in any entity that furnishes health care services.)</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>2</td>
<td>Do you have an immediate family member who is employed by, contracted with, or does business with Broward Health?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>3</td>
<td>Are you involved with a company owned in whole or part by a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>4</td>
<td>Are you involved with a company owned in whole or part by any person (other than a physician or an immediate family member of a physician) who may refer patients to a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>5</td>
<td>Are you involved with a company that employs or contracts with a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

Please provide additional detail for each question you have responded to with "Yes," including a description of your involvement with the company or entity:

N/A

I represent that the answers provided herein are truthful and accurate as of the date of my signature below. I agree to immediately notify the Region/Facility of any changes in the above-disclosed information.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mark E. Lacetti</td>
<td>April 25, 2019</td>
</tr>
</tbody>
</table>

Print Name

| 4837-8030-3980.1 |
Appendix I: Resumes

Mark E. Laccetti, CPA, CGMA

Mark is a partner in Baker Tilly’s Philadelphia risk and internal audit practice with more than 29 years of public accounting experience.

His background includes working with organizations to identify business risks and improve controls to mitigate identified business risks. He has also managed QARs and internal audit engagements and assisted organizations in performing various special projects to improve cash flow, reduce costs and increase productivity. Mark’s varied industry experience includes healthcare, higher education, insurance, not-for-profit, pharmaceutical, biotechnology, chemical, gas and manufacturing, technology and consumer products. Prior to joining the firm, Mark was a partner in the assurance and advisory practice of a large international accounting firm. In this role, he managed a variety of service offerings, including accounting, financial consulting, operational improvement, advisory and other assurance services. He also led the firm’s healthcare internal audit practice.

Specific experience

- Performed four QARs for clients, including Lancaster General Hospital, North Shore LIJ Health System and the United Nations
- Serves as partner on internal audit clients, responsible for managing, developing and executing internal audit programs
- Serves as chief audit executive for outsourced internal audit clients
- Led engagement teams in performing business process risk improve cash flow, reducing costs assessments and conducting operational, financial and compliance audits
- Presents to senior leaders and board members across a wide span of industries
- Collaborates with senior leaders and audit committee members daily to develop internal audit recommendations and plans
- Participates in ongoing operational meetings with clients to discuss compliance, strategy and control matters
Specific experience (cont.)

- Managed internal audit engagements and assisted organizations in performing various special projects to improve cash flow, reduce costs and increase productivity
- Worked closely with audit committees, management and corporate counsel to create an environment where financial reporting is transparent, consistent and of the highest quality
- Works with organizations to identify business risks and to mitigate these risks by improving controls
- Developed and executed test plans to assess the operating effectiveness of key controls for critical business processes
- Supervises multiple teams of auditors on engagements; responsibilities include coaching, training and developing team members
- Acted as the examiner-in-charge on the National Association of Insurance Companies Risk Focused Examinations for state insurance departments
- Led enterprise risk management engagements

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- New Jersey Society of Certified Public Accountants (NJSCPA)
- Healthcare Financial Management Association
- Institute of Internal Auditors
- Association of Healthcare Internal Auditors

Community involvement

- Friends of Rider University Swimming and Diving Team, Board of Directors, president
- The Grande at Old York Homeowners Association, treasurer
Michael Brennan, CPA, CGMA

Mike is a senior manager in the Philadelphia office and has been working in the internal audit profession for more than 35 years.

Baker Tilly Virchow Krause, LLP
Senior Manager
1650 Market Street
Suite 4500
Philadelphia, PA 19103
United States

T +1 (215) 900 6381
michael.brennan@bakertilly.com
bakertilly.com

Education
Bachelor of Science
The College of New Jersey

Specific experience
– Has led multiple QAR engagements
– Served as the lead manager for the outsourced internal audit function of several Philadelphia and New Jersey organizations
– Leads process documentation projects relating to the internal controls over financial reporting cycles
– Performs accounting analysis for organizations relating to various financial information, including analysis of charges, adjustments and payment detail
– Leads compliance projects to ensure organizations are in compliance with agreement and valuation terms
– Collaborates with client management to identify and implement integrated solutions
– Educates client personnel on business risk, risk mitigation strategies and effective internal controls
– Coordinates and supervises internal audit engagements providing quality work in a timely manner, which meets or exceeds client expectations
– Assist management in process improvement efforts within finance and operational business lines
– Provides guidance on accounting policies and procedures to improve the operations of the accounting function and to strengthen internal controls

Industry involvement
– Association of Healthcare Internal Auditors
– Healthcare Financial Management Association
– Institute of Internal Auditors
Eranda Sheperi, CPA

Eranda Sheperi is a manager in the firm’s risk, internal audit and cybersecurity practice. Prior to joining Baker Tilly, Eranda spent seven years in Cooper University Health Care’s finance department, where she managed the financial reporting for all of the organization’s entities.

Eranda has extensive experience in the healthcare industry, including budgeting and reimbursement, internal audit, accounting, tax return preparation, accounts receivable valuation analysis and system integrations such as EPIC and Lawson. She participated in the Lean Six Sigma process of improvement program at Cooper University Health Care where she was involved with business improvement management initiatives and earned the Change Agent and Green Belt certifications.

Specific experience

- Currently performs a QAR for the State of Delaware
- Managed and developed accounting staff to achieve department objectives, including determining staffing needs, setting goals, planning workloads and resolving issues. Interviewed, selected, coached and evaluated the performance of all direct reports
- Provided financial reporting for all entities of The Cooper Health System on a monthly and annual basis
- Coordinated annual audit with external auditors; prepared and reviewed all lead and supporting schedules
- Supervised Form 990 preparation in conjunction with outside tax preparers. Prepared and reviewed all lead schedules
- Communicated effectively with department heads and members of senior management regarding monthly variances
- Supported finance management in special projects as assigned/required
- Reviewed and has experience with hospital accounts receivable and valuation analysis
- Experience in development and execution of the annual internal audit plans by taking a leadership role in the development of the auditable area analysis and related risk assessment
- Licensed CPA in Pennsylvania

Baker Tilly Virchow Krause, LLP
Manager
1650 Market Street
Suite 4500
Philadelphia, PA 19103-7341
United States

T +1 (215) 557 2059
eranda.sheperi@bakertilly.com
bakertilly.com

Education
Bachelor of Science in Business Administration with a concentration in accounting
Drexel University (Philadelphia, Pennsylvania)
Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- Metropolitan Philadelphia Chapter of Healthcare Financial Management Association (HFMA)
- Philadelphia Chapter of the Institute of Internal Auditors (IIA)
- The American Institute of Health Care Professionals (AIHCP)
Ryan Berezansky

Ryan is a staff consultant in Baker Tilly’s risk and internal audit consulting practice and has been with the firm since 2017.

Previously Ryan worked for 18 months at the CPA firm of Pleczynski & Pleczynski as an auditor. Ryan has experience working with healthcare, banking, construction and retail clients.

Specific experience

- Experienced in executing annual internal audit plans for healthcare organizations by performing testing activities, formulating observations, assisting in writing audit reports and communicating findings to management
- Assisted a hospital group with an investigation of their expense reports, including evaluating current policies, interviewing key individuals, and testing documentation to determine the appropriate amount of scrutiny and organization was being performed
- Analyzed healthcare systems unclaimed property processes and documents to ensure proper documentation and protocols were in place, and recommending opportunities for improvement
- Performs reviews for healthcare groups as their internal audit function, including risk assessments, internal control reviews and process reviews
- Analyzed processes and developed process documentation, including risk and control matrices, to help identify process improvement opportunities
- Conducted a vendor management process review to identify gaps in the current processes and assess compliance and the effectiveness of internal controls by interviewing process owners, performing an analysis on the hospital’s spending for a fiscal year and detailed testing on select invoices, and recommending opportunities for improvement
- Performed analytical procedures/analyses on financial statements and work in progress schedules, as well as created and performed internal control and substantive testing for construction companies

Industry involvement

- Association of Healthcare Internal Auditors
- Institute of Internal Auditors
- Information Systems Audit and Control Association (ISACA)
Maggie Gaebel

Maggie is a consultant with Baker Tilly in the risk, internal audit and cybersecurity department with professional accounting experience, including external audit and SOX testing.

Baker Tilly Virchow Krause, LLP
Staff Consultant
1650 Market Street
Suite 4500
Philadelphia, PA 19103
United States

T +1 (215) 999 5652
maggie.gaebel@bakertilly.com
bakertilly.com

Education
Bachelor of Science in accountancy and finance
University of Delaware (Newark, Delaware)

Maggie has performed SOX testing for publicly traded clients. Prior to joining the firm, Maggie was a staff in the assurance practice for a large international accounting firm. In this role, she focused on publicly traded clients’ financial statement audits.

Specific experience
- Currently performs a QAR for the State of Delaware
- Performs SOX testing for publicly traded clients
- Performed audit procedures for quarterly and annual reports of publicly traded firms
Appendix II: Peer review

Report on the Firm’s System of Quality Control

September 26, 2018

To the Partners of Baker Tilly Virchow Krause, LLP and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Baker Tilly Virchow Krause, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm’s Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer’s Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm’s compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Baker Tilly Virchow Krause, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Baker Tilly Virchow Krause, LLP has received a peer review rating of pass.

Moss Adams LLP
Quality Assessment Review of Internal Audit Department

From Kaufman Rossin

Prepared for: BROWARD HEALTH
1. Introduction Letter

The Respondent shall provide an introduction letter on corporate letterhead, signed by an authorized representative of the Proposer. The letter should clearly indicate the company name, address and signature. This letter shall provide a brief narrative highlighting the Respondent’s proposal.
April 29, 2019

Broward Health Supply Chain Bids Department
1800 NW 49th Street
Fort Lauderdale, Florida 33309

To whom it may concern,

On behalf of Kaufman Rossin we would like to thank you for the opportunity to present our proposal to provide a quality assessment review of internal audit for the Broward Health Supply Chain Bids Department (“Broward Health”).

What makes Kaufman Rossin the right solution for this engagement? In our view, three factors answer that question: our experience; our service delivery model; and finally, our value. We believe that as you review our proposal, you will conclude that all of these factors point to Kaufman Rossin as your provider of choice.

1. **Experience**: Experience is a reflection of the qualifications of the team assigned, demonstrated success in similar projects, and, finally, the ability to gain the confidence of all stakeholders for this project. We have provided consulting services to non-profit and other healthcare entities. We have performed numerous internal review audits, and our clients have come to rely on our approach, technology and expertise. Our Engagement Team will be overseen by Ivan Garces, the Firm’s partner-in-charge of its Risk Advisory Practice. The team assigned to this project will be comprised of seasoned professionals, with almost a **century of combined experience** in internal audit services.
2. **Service Delivery Model:** Having provided external quality assessments and consulting services in the past; we have a proven approach that is scalable, flexible, and pragmatic. We perform our review in accordance with the Quality Assessment Manual, which was developed and endorsed by the Institute of Internal Auditors (IIA).

3. **Value:** We offer exceptional value for the services we deliver. We believe that based on the experience of our professionals and the efficiencies that we bring to the engagement, our proposed fee represents superior value for Broward Health.

We’ve found that clients like you value service, not just compliance. Our focus on employee satisfaction enables us to retain employees. You’ll enjoy team stability, which translates into strong client relationships, well-managed engagements, and powerful teamwork.

We’re confident that we can meet – and exceed – your expectations and help you attain your strategic objectives.

Best Regards,

Ivan Garces, CPA, CAMS, CFE, CFF  
Principal, Risk Advisory Services  
Kaufman Rossin  
2699 S. Bayshore Drive – Floor 3  
Miami, Florida 33133  
305.646.6054 | igarces@kaufmanrossin.com
2. Scope of Services

The Respondent shall state in concise terms its understanding of the scope of work outlined above. The Respondent shall include a narrative description of the list of services to be rendered. The firm should provide an affirmative statement that it is independent of Broward Health as defined by IIA Standards and Government Auditing Standards.
Quality Assessment Review

Methodology:

We will perform our review in accordance with the IIA’s Quality Assessment Manual (QAM). This methodology is developed and endorsed by the IIA and divides the process into segments: IA Staff, IA Governance, IA Management and IA Process. Kaufman Rossin will conduct surveys, interviews, examine audit workpapers, and evaluate the structure of the IA activity in order to express an opinion on its conformance with the Definition of Internal Auditing, Core Principles, Code of Ethics and the Standards. We will also conclude on the efficiency and effectiveness of the internal audit activity in carrying out its charter and determine whether it is meeting stakeholder’s needs. Our assessment process also identifies improvement opportunities, provides counsel to the chief audit executive (CAE) for successful practice implementation, as well as promotes the credibility of the internal audit activity with your stakeholders.

The scope period for the review of audit workpapers will be from January 1, 2018 – May 31, 2019. We recognize the Addendum 1 indicated that the scope would be for a 1 year period ending 12/31/18. However, we have found that workpapers for projects completed nearer the commencement of our fieldwork provide stronger evidence of current performance of the department. Furthermore, it would be difficult to ask survey responders and interviewees to disregard their interactions with internal audit in 2019 and only answer questions based on 2018 performance. Regardless of the period end date, our approach and quote remain the same.

Reporting:

Our report will follow the evaluation guidelines provided in the IIA’s QAM and indicate whether or not elements reviewed “generally conform (GC), partially conform (PC) or do not conform (DNC)” with the professional standard established for that element. Our quality control reporting procedures include a thorough and standard review process for our report. Upon completion, we will issue a draft report with the results of our review to the CAE to provide a response and action plan to any findings.
Quality Assessment Review

A full Quality Assessment approach involves the CAE providing Kaufman Rossin with relevant documentation to enable work to begin. A list of requested planning documentation necessary for the assessment will be provided to the CAE as well as survey invitations to be responded to by executive leadership, operating management and internal audit staff.

Kaufman Rossin will examine the information gathered, conduct interviews with key stakeholders, perform and assessment of work programs, evaluate conformance with the IIA's mandatory guidance and produce a report summarizing results. The QAM illustrates the process below:

* Note: Planning guides and surveys will be provided by us in advance of fieldwork. These are essentially questionnaires to gain a thorough understanding of the internal audit activity.
Our Independence with Regard to Broward Health

We hereby affirm that we are independent of Broward Health as defined by IIA Standards and Government Auditing Standards.
3. Proposer Qualifications & Experience

• The Respondent shall describe the size of the firm, the size of the firm’s staff experienced in internal audit, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number, the nature of the staff to be so employed on a part-time basis and the nature of any subcontract arrangements.

• The Respondent should also describe its experience providing the requested services for hospitals and health care systems.

• If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve, as the principal auditor should be noted, if applicable.

• The firm shall also provide information on the results of any professional peer reviews during the last three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

• The firm shall also describe any litigation or proceeding whereby, during the past three years, a court or any administrative agency has ruled against the firm in any manner related to its professional activities. Similar information shall be provided for any current of pending litigation.
**Why Kaufman Rossin?**

Kaufman Rossin is one of the top accounting firms in the United States, serving domestic and international clients in all 50 states and dozens of countries worldwide. The CPA and advisory firm has represented businesses for over 55 years, providing traditional accounting, audit and tax services; as well as business, risk and forensic advisory services. The firm works with clients across a variety of industries, and has won numerous awards for exemplary service provision. With nearly **400 employees**, the firm prides itself on offering the resources of a powerhouse, personally delivered.

Our Risk Advisory Services group is comprised of 35 individuals with experience in governance, risk, compliance and internal controls. Your Quality Assessment team will be comprised of a local and stable team based in South Florida. The team has almost a **century of combined experience** in internal audit. Mr. Gwin, the on-site team leader, has performed multiple External Quality Assessments, which includes an assessment of another complex health care service company.

Our firm’s Chief Audit Executive (CAE) Advisory Council gives our practice leaders enhanced insight of the internal audit profession. Comprised of **15 leading chief audit executives** in South Florida representing a wide range of industries, the council meets quarterly with our leading Risk Advisory professionals to discuss trends and best practices for internal auditing. The council considers the latest developments in governance, risk and compliance practices on the way institutions like yours do business and assess their risk environment.

Kaufman Rossin is an excellent choice for Broward Health. A good accountant can help you meet compliance needs. But the right CPA and advisory firm will **go beyond the numbers** to understand your organization, point out key risks, and identify opportunities for improvement.
Our experience providing advisory services to clients in the healthcare industry

In today’s dynamic healthcare market, businesses like yours are facing many challenging decisions. As a leader in the healthcare industry, you may be thinking about mitigating enterprise risks or focusing your strategy so that you can stay ahead in an aggressively competitive market.

We work with more than 300 clients in the health care industry, and are in the best position to advise you on the industry’s best practice strategies. We can help you with services ranging from internal audit to cyber security and technology implementation.

Examples of our experience include:

- Internal Audit Services for an innovative healthcare provider, and the nonprofit foundation that supports it, which helps more than 10,000 residents of Miami Dade, and Broward counties to enjoy longer, healthier and more enriched lives.

- Internal Audit Services to a physician-led healthcare organization that partners with hospitals, health systems and health care facilities to offer clinical services, as well as revenue cycle management, patient engagement and perioperative improvement consulting solutions.

- HIPAA cyber assessment for a company comprised of seasoned professionals with over a century of collective experience in providing expert assistance and health services.

- Providing SSAE 18 audit services to a billing company

- Assisted a medical billing company with HIPAA and HITECH Act compliance services

- Assistance with the IPO and on-going financial statement and SOX audits and quarterly reviews of a large public company health care organization serving Medicare Advantage lives in the state of Florida through its risk agreements. The company was sold to a large health plan.
June 15, 2017

Blain Heckaman  Kaufman, Rossin & Co.
2699 S Bayshore DR Ste 900
Miami, FL 33133 5427

Dear Blain Heckaman:

It is my pleasure to notify you that on April 26, 2017, the National Peer Review Committee accepted the report on the most recent System peer review of your firm. The due date for your next review is February 29, 2020. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

Michael Fawley  Chair -
National PRC
nprc@aicpa.org  919-402-4503

National Peer Review Committee
Firm Number: 900010036610  Review Number: 477904

CC: Michael Sibley, Gerald Michelson
Past or Pending Litigation

Kaufman Rossin has had no litigation matters during the past three years where we were ruled against related to our professional activities. The Firm also has no pending litigation matters.
4. Prior Engagement with Broward Health

- The Respondent shall list and describe the firm’s professional relationships involving Broward Health for the past five (5) years, by type of engagement. Indicate the scope of work, date, engagement principals, the location of the firm’s office from which the engagement was performed, and the name and telephone number of the principal client contact. The firm should also together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed engagement.

- In addition, the firm shall make an affirmative statement to give Broward Health written notice of any professional relationships entered into during the period of this engagement.
Prior Engagements with Broward Health

Despite Kaufman Rossin’s strong reputation in South Florida and our vast experience in the Health Care Industry, the firm has not had the privilege to work with Broward Health, in any capacity, in the past five years.

Furthermore, we agree to give Broward Health written notice of any professional relationships entered into during the period of this engagement.
5. Similar Engagements with Other Entities

- The Respondent shall list the most significant engagements (maximum – 5) performed in the last five years that are similar in nature and scope to the services requested. Particular attention should be given to engagements for hospitals and health care systems similar in size and complexity to Broward Health.

- Indicate the scope of work, engagement dates, engagement principals, and the name and telephone number of the principal client contact.
We welcome calls to our references below.

<table>
<thead>
<tr>
<th>Company</th>
<th>Contact Person</th>
<th>Role</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grand Bahama Shipyard, Ltd.</td>
<td>Dave Skentelbery</td>
<td>CEO</td>
<td>242.350.4021</td>
</tr>
<tr>
<td>Outsourced Internal Audit</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>January 2018 - Present</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MEDNAX, Inc.</td>
<td>Bruce Manno</td>
<td>VP of Internal Audit</td>
<td>954.401.9299</td>
</tr>
<tr>
<td>External Quality Assessment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>July 2015</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Blink Charging, Inc</td>
<td>Jon New</td>
<td>CFO</td>
<td>305.521.0200</td>
</tr>
<tr>
<td>Internal Controls Consulting</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>March 2019 - Present</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
6. Engagement Team Qualifications & Experience

• The Respondent shall identify the principal supervisory and management staff, including engagement principals, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is a certified internal auditor, certified public accountant and the state in which the person is registered or licensed to practice. Provide information on the internal auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

• Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Experience providing the requested services for hospitals and health care systems should be described in detail for each individual.

• Engagement principals, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of Broward Health. However, in either case, Broward Health retains the right to approve or reject replacements.
Proposer Qualifications & Experience

Number and Nature of Professionals to be Employed on this Engagement

We have selected a core team of five (5) highly qualified individuals to serve you and are confident that their collective experience in delivering risk advisory and internal audit services will be extremely valuable in fulfilling your requirements. The table below describes the roles and responsibilities of the core engagement team which would serve Broward Health.

<table>
<thead>
<tr>
<th>Member/Title</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ivan Garces&lt;br&gt;Principal&lt;br&gt;Risk Advisory Services&lt;br&gt;Practice Leader</td>
<td>Ivan Garces chairs Kaufman Rossin’s risk advisory services practice and co-leads the firm’s banking practice. He has extensive experience evaluating risk management programs, internal controls, anti-fraud and anti-money laundering programs, USA PATRIOT Act, Bank Secrecy Act, Office of Foreign Assets Control and Foreign Corrupt Practices Act compliance programs.</td>
</tr>
<tr>
<td>Glenn Davis&lt;br&gt;Director&lt;br&gt;Risk Advisory Services</td>
<td>Glenn Davis is a senior advisor to Kaufman Rossin and a director in the firm’s risk advisory services department. He utilizes tested, state-of-the-art tools and methodologies to perform initial compliance readiness and gap analyses, reviews and tests of controls, and provides continuous monitoring and improvement to reduce audit committees’ and board of directors’ risk and exposure.</td>
</tr>
<tr>
<td>Justin Gwin&lt;br&gt;Associate Principal&lt;br&gt;Risk Advisory Services</td>
<td>Justin Gwin leads the governance, risk and internal controls services for Kaufman Rossin’s risk advisory services practice. He helps clients manage and mitigate risk across a variety of industries, including manufacturing &amp; distribution, financial services, real estate, nonprofit, professional services and technology.</td>
</tr>
<tr>
<td>Adair Barton&lt;br&gt;External Consultant</td>
<td>Adair has over 26 years of Internal Audit experience in the financial services, transportation, retail, telecom, and construction industries. Formerly, Adair was a Manager of Internal Audit with FedEx and had responsibility for FedEx Kinko’s audits worldwide. While at FedEx, he helped lead the internal assessment of their QAIP.</td>
</tr>
<tr>
<td>Victoria Tercilla&lt;br&gt;Risk Consultant&lt;br&gt;Risk Advisory Services</td>
<td>Victoria Tercilla is a senior associate in Kaufman Rossin’s risk advisory services practice. Since joining Kaufman Rossin in 2015, Victoria has also helped financial institutions and large public companies with Sarbanes-Oxley Act (SOX) testing, as well as Federal Deposit Insurance Corporation Improvement Act (FDICIA) testing and internal control assessments.</td>
</tr>
</tbody>
</table>
Ivan has over 20 years of public accounting experience and is the firm’s Risk Advisory Services Practice Leader. He focuses his practice on providing risk management, governance, internal audit and regulatory compliance consulting services to private and publicly traded financial institutions.

Ivan has extensive experience evaluating risk management programs, internal controls, and anti-money laundering, USA PATRIOT Act, Bank Secrecy Act, and Office of Foreign Assets Control compliance programs and has assisted numerous companies and financial institutions respond to regulatory enforcement actions related to such matters. He has also conducted numerous internal corporate investigations into alleged asset misappropriation, financial reporting, and Foreign Corrupt Practices Act violations.

A frequent speaker at industry events, Ivan has been quoted in financial news and trade publications; notably the Wall Street Journal, USA Today, South Florida Business Journal, American Banker and Compliance Week. Ivan has advised a wide range of companies and financial institutions from small privately owned banks to large multinational institutions in the United States, Mexico, Central America, South America and the Caribbean.

He is a Certified Public Accountant in Florida, Certified Fraud Examiner, Certified in Financial Forensics and Certified Anti-Money Laundering Specialist. Ivan is the past President of the South Florida Chapter of the Association of Certified Fraud Examiners and member of the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, Association of Certified Anti-Money Laundering Specialists and Cuban-American CPA Association. Ivan is bilingual in English and Spanish.
Glenn Davis, CPA
Director– Risk Advisory Services

305.646.6087 | gdavis@kaufmanrossin.com

Glenn Davis is a director in Kaufman Rossin’s risk advisory services department. He was formerly a partner with CohnReznick Advisory Group and the national director of its Governance, Risk and Compliance practice.

Prior to joining CohnReznick, Glenn served as the CEO and chairman of a publicly traded company. He also served as a senior audit and consulting partner in the New York and national offices for a Big Four firm where he provided accounting, auditing, and consulting services to private, not-for-profit and publicly held clients of all sizes and industries. There, he co-founded that firm’s IT Audit and Internal Control Specialist Group and co-authored the Handbook of EDP Auditing, a 1,100-page definitive reference book on the subject of IT auditing, risk management and internal control.

Glenn utilizes tested, state-of-the-art tools and methodologies to perform initial compliance readiness and gap analyses, reviews and tests of controls, and provides continuous monitoring and improvement to reduce audit committees’ and board of directors’ risk and exposure. He currently serves of the board of a publicly traded company in the South Florida area.
Justin Gwin, CIA, CPA, CISA, CRMA, CRISC
Associate Principal – Risk Advisory Services

305.646.6088 | jgwin@kaufmanrossin.com

Justin Gwin leads the governance, risk and internal controls services for Kaufman Rossin’s risk advisory services practice. He helps clients manage and mitigate risk across a variety of industries, including manufacturing & distribution, financial services, real estate, nonprofit, professional services and technology.

He has more than a decade of experience in financial, operational and IT-related controls testing. Justin’s specialties include business process control assessments, compliance reviews, information technology and security evaluations, risk management assurance, Service Organization Control (SOC) reporting, SOX compliance and external quality assessment reviews.

After beginning his career with Kaufman Rossin in the assurance services department, he spent four years at Mazars, our Praxity affiliate firm, in London. While abroad, he gained extensive knowledge of the financial services industry by conducting internal audits, compliance examinations and controls evaluations for global corporations. He rejoined Kaufman Rossin in 2013.

He is a board member and past president of the Institute of Internal Auditors (IIA) Miami chapter and serves on the IIA’s Global Professional Development Committee. In addition, Justin is a member of the Information Systems Audit and Control Association (ISACA), American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA).

Justin is a Certified Internal Auditor, Certified Information Systems Auditor, Certified in COSO Internal Controls, and a Certified Public Accountant in Florida. He is also Certified in Risk Management Assurance and Certified in Risk and Information Systems Control. He earned a master’s degree in accounting from the University of Missouri-Columbia, including a graduate certificate in information systems.
Adair Barton, CPA, CISA

Formerly Vice President of Internal Audit - Dycom Industries Inc.

abarton@kaufmanrossin.com

Adair serves as an independent consultant to the Firm’s Risk Advisory Services on various internal audit projects. He was previously the Vice President of Internal Audit for Dycom Industries Inc., in Palm Beach Gardens, Florida for over ten years. Dycom is a public company with over 14,000 employees and $3B in Revenue. He joined Dycom in 2007 and was instrumental in improving the Internal Audit function to better serve their customers’ needs. While at Dycom he developed and maintained the quality assurance and improvement program (QAIP) covering all aspects of Internal Audit activities. He implemented ongoing monitoring and his team of ten auditors performed internal QAIP assessments annually to ensure compliance and continuous improvement.

Adair has over 26 years of Internal Audit experience in the financial services, transportation, retail, telecom, and construction industries. Prior to joining Dycom, Adair was a Manager of Internal Audit with FedEx and had responsibility for FedEx Kinko’s audits worldwide. While at FedEx, he helped lead the internal assessment of their QAIP.

Adair is a Certified Public Accountant and a Certified Information Systems Auditor. He is a member of the Palm Beach County Chapter of the Institute of Internal Auditors (IIA) and the Information Systems Audit and Control Association (ISACA). He holds a Bachelor of Business Administration degree in Accounting and serves as an Audit Committee Member for Palm Beach County.
Victoria Tercilla

Risk Consultant – Risk Advisory Services

305.646.6365 | vtercilla@kaufmanrossin.com

Victoria Tercilla is a senior associate in Kaufman Rossin’s risk advisory services practice. She specializes in performing internal audit engagements and helps clients manage risk and regulatory compliance.

Prior to joining Kaufman Rossin in 2015, Victoria worked in the Internal Audit Department of DHL. Since joining Kaufman Rossin in 2015, Victoria has also helped financial institutions and large public companies with Sarbanes-Oxley Act (SOX) testing, as well as Federal Deposit Insurance Corporation Improvement Act (FDICIA) testing and internal control assessments.

Victoria is certified in Lending and Deposit Compliance by the American Bankers Association (ABA) and is a member of the Florida International Bankers Association (FIBA) and the Institute of Internal Auditors (IIA).

She earned a Bachelor of Arts in Psychology from the University of North Carolina at Chapel Hill and a Master’s degree in Accounting from Ohio State University.

Victoria is bilingual in both English and Spanish.
7. **Specific Engagement Approach**

The Respondent shall set forth a work plan and timeline, including an explanation of the engagement methodology to be followed in performance of the services required in Section I of this request for professional services. In developing the work plan, reference should be made to the specific deliverables requested by Broward Health for this engagement as outlined in Section I.
Specific Engagement Approach

Planning:
In planning for the engagement, we will provide a thorough listing of requested information as well as questionnaires to be completed by the IA activity. Additionally, we will identify key stakeholders and internal audit staff to send surveys and schedule interviews. We will also perform a preliminary review of documentation provided in effort to maximize efficiency during fieldwork and minimize disruption.

Fieldwork:
During fieldwork, we will examine work papers, conduct interviews and obtain any clarification necessary documentation provided. Whilst on-site we will attempt to identify improvement opportunities and point out potential areas of risk, or concerns that we might find as a result of our testing.

Reporting:
Upon completion of our fieldwork, we will conduct a formal exit briefing with the CAE to discuss the results of our assessment. Shortly thereafter, we will issue a draft report which will detail the results of conformance against each Standard, provide recommendations for improvement, and give an overall opinion. We will provide Broward Health with written reports no later than August 31, 2019.
Specific Engagement Approach

Kaufman Rossin is prepared to begin this engagement commencing immediately upon receipt of the executed contract, which is expected in early June with delivery of the report no later than August 31, 2019. The timeline below is used to demonstrate the level of involvement required to complete the engagement.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Responsible</th>
<th>Approximate # of days/weeks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gathering planning docs &amp; distribution of surveys</td>
<td>Broward Health</td>
<td>1-3 weeks</td>
</tr>
<tr>
<td>Review planning docs</td>
<td>Kaufman Rossin</td>
<td>3-5 days</td>
</tr>
<tr>
<td>Conduct interviews</td>
<td>Kaufman Rossin</td>
<td>1 -2 weeks</td>
</tr>
<tr>
<td>Complete work programs</td>
<td>Kaufman Rossin</td>
<td>1-2 weeks</td>
</tr>
<tr>
<td>Evaluate conformance with IIA Standards</td>
<td>Kaufman Rossin</td>
<td>1-2 weeks</td>
</tr>
<tr>
<td>Produce Report</td>
<td>Kaufman Rossin</td>
<td>1-2 weeks</td>
</tr>
</tbody>
</table>
8. Identification of Anticipated Potential Audit Problems

The Respondent should identify and describe any anticipated potential audit problems, the firm’s approach to resolving these problems and any special assistance that will be requested from the Broward Health.
Identification of Anticipated Potential Audit Problems

In our experience performing this service, issues are incurred mainly during the planning phase of the engagement. The External Quality Assessment is very comprehensive. A great deal of information must be obtained and we’ll need coordinate with many stakeholders throughout the organization. However, when properly planned, the assessment will progress smoothly and efficiently for all parties involved. Listed below are some common challenges, our approach to resolving them, and our expectations of assistance required from Broward Health.

- **Completion of Planning Guides & Gathering of Requested documentation**: The CAE is required to complete a variety of planning guides that are needed to gain a full understanding of the internal audit activity. Furthermore, a variety of documents are requested at the commencement of the engagement. Some of the questions asked and documents requested are only able to be provided by the CAE and can be time consuming. Ample time is given to provide such information. However, if the CAE is unable or unwilling to provide written answers or produce documentation in advance, we are able to gather feedback verbally and examine documents on site during fieldwork. This is not the most efficient use of time for either the CAE or the firm and should be avoided. Communication with the CEO and/or Audit Committee Chair may prove helpful in these instances.

- **Low Survey response rate**: Surveys are typically sent prior to the commencement of fieldwork. This enables the firm to gather feedback from a wide range of stakeholders in the organization and minimizes interviews required. When surveys are not received, this can result in more face-to-face interview time with executive and operation management, IA staff or Board members. In the case of a low response rate, the CAE will be notified of those who have not responded and asked to reach out to those individuals to stress the importance of responding to the survey.

- **Interview scheduling**: We will ask for the CAE (or delegate) to coordinate face-to-face interviews with a variety of stakeholders. During the summer months, these can be difficult to schedule during the selected fieldwork dates. We will remain as available as possible throughout all phases of the engagement to achieve the level of feedback necessary to thoroughly conduct the assessment.
9. Additional Scope Services

Respondents shall provide a summary of additional standard services provided by the proposer to be included in the total all-inclusive maximum price (if additional space is needed, please provide as an attachment).
Additional Scope Services

No addition services are necessary or included in the scope of work indicated herein.
10. **Price Proposal**

- Respondents shall provide a total all-inclusive maximum price for the proposed services outlined in the Scope of Work. The total all-inclusive maximum price shall contain all direct and indirect costs including all out-of-pocket expenses.

- The price should include a schedule of professional fees and expenses, presented in the format provided (See Price Proposal Form) that supports the total all-inclusive maximum price. The cost of special services described below will be at quoted rates to be negotiated at the time services are requested.

- Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed in accordance with section 112.061, Florida Statutes. All estimated out-of-pocket expenses to be reimbursed should be presented in the price proposal form submitted. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

- If it should become necessary for Broward Health to request the successful respondent to render any additional services to either supplement the services requested in this proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon written agreement between Broward Health and the firm. Any such additional work agreed to between Broward Health and the firm shall be performed at the same rates set forth in the schedule of fees and expenses.
Addenda from RFP
### Estimated Professional Service Fees

<table>
<thead>
<tr>
<th>Professional Services</th>
<th>Professional Fee Estimates *</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Cost for Full EQA Service</td>
<td>$19,000</td>
</tr>
<tr>
<td><strong>Estimated Total Service Fees:</strong></td>
<td>$19,000</td>
</tr>
</tbody>
</table>

* Estimate for Professional Fees only. No out of pocket expenses for travel are anticipated as our team is fully South Florida based.

If it should become necessary for Broward Health to request the successful respondent to render any additional services to either supplement the services requested in this proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon written agreement between Broward Health and the firm. Any such additional work agreed to between Broward Health and the firm shall be performed at the same rates set forth in the schedule of fees and expenses.
11. Submittal Forms

- Respondents shall sign and date the following Conflict of Interest Questionnaire and Disclosure Form for Physician Ownership & Financial Arrangements provided.

- Contractor agrees to fully disclose in writing via the completion of Broward Health’s Conflict of Interest Questionnaire and Disclosure Agreement forms and Broward Health’s Disclosure Form for Physician Ownership and Financial Arrangements to Broward Health upon the execution of the Agreement the identity of any person who: 1) has an ownership interest in any portion of Contractor, or is employed by or contracted with Contractor; and, 2) is also able in any manner to refer a patient to a Broward Health facility for the provision of any healthcare service.

- Contractor agrees to fully disclose in writing via the completion of Broward Health’s Conflict of Interest Questionnaire and Disclosure Agreement forms and Broward Health’s Disclosure Form for Physician Ownership and Financial Arrangements to Broward Health upon the execution of the Agreement the identity of any person who: 1) has an ownership interest in any portion of Contractor, or is employed by or contracted with Contractor; and, 2) is also an “immediate family member” of any person who is able in any manner to refer a patient to a Broward Health facility for the provision of any healthcare service.

- Contractor expressly understands and agrees that a fully completed and executed Conflict of Interest Questionnaire and Disclosure Agreement forms as well as the Disclosure Form for Physician Ownership and Financial Arrangements must be included as part of its Response.

- Responses shall also complete the Signature Authorization Form and clearly indicate the legal name, address and telephone number of the proposer (firm, corporation, partnership or individual). Responses shall be signed above the typed or printed name and title of the signer. The signer shall have the authority to bind the proposer to the submitted proposals for Internal Audit Quality Assessment Services.
Addenda from RFP
**PRICE PROPOSAL FORM**

Only this portion of the proposal shall include the proposed cost. A total firm-fixed dollar amount for the completed project shall be provided on the Proposal Cost Summary Form and shall be included in the Proposal submittal under Section 10 with the submittal form below.

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

<table>
<thead>
<tr>
<th></th>
<th>HOURS</th>
<th>STD. HOURLY RATES</th>
<th>QUOTED HOURLY RATES</th>
<th>TOTAL QUOTE</th>
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</thead>
<tbody>
<tr>
<td>PRINCIPAL</td>
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<td>$500</td>
<td>$220</td>
<td>$2,200</td>
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<tr>
<td>MANAGER</td>
<td>80</td>
<td>$350</td>
<td>165</td>
<td>13,200</td>
</tr>
<tr>
<td>SUPERVISOR</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STAFF</td>
<td>30</td>
<td>$250</td>
<td>120</td>
<td>3,000</td>
</tr>
<tr>
<td>OTHER (SPECIFY)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>SUBTOTAL</td>
<td>120</td>
<td></td>
<td></td>
<td>$19,000</td>
</tr>
</tbody>
</table>

Other Expenses: (Specify)

None

**TOTAL ALL INCLUSIVE PRICE**

$19,000

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total price.

Kaufman Rossin
COMPANY NAME

(305) 646-6088
TELEPHONE

jgwin@kaufmanrossin.com
E-MAIL ADDRESS

AUTHORIZED SIGNATURE
Associate Principal
TITLE
SIGNATURE AUTHORIZATION FORM

Signature Authorization Form must be signed by an individual who has authority to bind Contractor to the submitted Response to be considered.

DATE: 4/26/19

LEGAL NAME OF COMPANY: Kaufman Rossin & Co., P.A.

ADDRESS: 2699 S. Bayshore Driv

CITY AND STATE: Miami, FL ZIP 33133

TELEPHONE: 305.644.6058 FAX: 786.970.2588

E-MAIL ADDRESS: jwoman@kaufmanrossin.com

ADDENDUM ACKNOWLEDGEMENT

ADDENDUM ONE ✓

ADDENDUM TWO

ADDENDUM THREE

SIGNATURE:

TITLE: Associate Principal PRINT/TYPE NAME: Justin Guin
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

1. Outside Interests (Other than investments) - e.g., holding a position as officer, partner, director, proprietor or otherwise in any business entity which to the best of my knowledge does business with, or competes with, the North Broward Hospital District.

PLEASE CHECK APPLICABLE: [✓] None [ ] Disclosure (explain below)

2. Investments - Having a material interest (including the direct or indirect ownership of the assets or equity of a business entity) in any business entity which to the best of my knowledge does business with or competes with the North Broward Hospital District, or where the opportunity for personal gain is materially increased due to the relationship of the District with the business entity in which there is a material interest.

PLEASE CHECK APPLICABLE: [ ] None [ ] Disclosure (explain below)

3. Outside Activities - e.g., rendering services (including directive, managerial, or consultative) to any business entity doing business, or competing with the North Broward Hospital District.

PLEASE CHECK APPLICABLE: [✓] None [ ] Disclosure (explain below)
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

4. Inside Information - e.g., using or disclosing information relating to the North Broward Hospital District’s business, not available to members of the general public and gained by reason of declarant’s affiliation with the North Broward Hospital District, for the personal gain or benefit of the declarant.

PLEASE CHECK APPLICABLE: □ None  □ Disclosure (explain below)


I have read the referenced resolution regarding disclosure of conflict of interest, and agree to abide by the provisions thereof. I acknowledge that the disclosure of conflicts of interest or potential conflicts is an ongoing obligation and further agree to disclose any changes to these answers. I further acknowledge that a failure to disclose or to resolve conflicts is a violation of the Code of Conduct and Ethics of the Commissioners of the North Broward Hospital District. I have disclosed to the best of my knowledge any potential conflict of interest in the comment’s section (above) or have attached additional documents. I understand that my deliberate failure to make a full disclosure of any potential conflict of interest may constitute cause for the immediate termination of all Agreements.

4/24/19
Date

Signature

Title

Business Name
BROWARD HEALTH
DISCLOSURE FORM FOR PHYSICIAN OWNERSHIP & FINANCIAL ARRANGEMENTS

In order to ensure that Broward Health complies with federal and state laws concerning financial arrangements between physicians and entities that provide certain health care services, we require all physicians, vendors, and contractors to provide us with the following information.

For purposes of answering these questions, the following definitions apply:

**Broward Health** means all Broward Health-affiliated entities including, but not limited to, hospitals, ambulatory surgery centers, home health centers, hospices, home health agencies, physician practices, outpatient imaging centers, service centers, joint ventures and all Broward Health departments, groups, and divisions.

**Broward Health Regions/Facilities or Affiliates** include but are not limited to the following:

- Broward Health Medical Center
- Broward Health Coral Springs
- Broward Health Imperial Point
- Broward Health North
- Broward Health Community Health Services
- Broward Health Gold Coast Home Health & Hospice
- Broward Health Weston including Urgent Care Centers
- Broward Health Physician Group
- Children’s Diagnostic & Treatment Center
- Broward Health Foundation
- Best Choice Plus

**Immediate family member** means the following individuals: husband or wife; birth or adoptive parent, child, or sibling; stepparent, stepchild, stepbrother, or stepsister; father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law; grandparent or grandchild; and spouse of a grandparent or grandchild.

**Ownership or investment interest** includes an interest held through equity, debt, or other means. An ownership or investment interest includes, but is not limited to, stock, stock options (excluding stock options that have not been exercised or convertible securities that have not been converted to equity), partnership shares, limited liability company memberships, as well as loans, bonds, or other secured financial instruments.

**Physician** means a doctor of medicine or osteopathy, a doctor of dental surgery or dental medicine, a doctor of podiatric medicine, a doctor of optometry, or a chiropractor. The term physician also includes a group practice of two or more physicians who practice medicine through a single entity, who have a common trade name, or who practice at the same location.
<table>
<thead>
<tr>
<th>No.</th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Do you or any immediate family member have a direct or indirect ownership or investment interest in any entities that provide health care services to a Broward Health Region/Facility or Affiliate? (This includes an ownership or investment interest in a company that holds some ownership or investment interest in any entity that furnishes health care services.)</td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>2</td>
<td>Do you have an immediate family member who is employed by, contracted with, or does business with Broward Health?</td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>3</td>
<td>Are you involved with a company owned in whole or part by a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>4</td>
<td>Are you involved with a company owned in whole or part by any person (other than a physician or an immediate family member of a physician) who may refer patients to a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>x</td>
</tr>
<tr>
<td>5</td>
<td>Are you involved with a company that employs or contracts with a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>x</td>
</tr>
</tbody>
</table>

Please provide additional detail for each question you have responded to with “Yes,” including a description of your involvement with the company or entity:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

I represent that the answers provided herein are truthful and accurate as of the date of my signature below. I agree to immediately notify the Region/Facility of any changes in the above-disclosed information.

Signature: ___________________________  Date: 4/26/19

Print Name: ___________________________

Title: Associate Principal
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April 29, 2019

Broward Health
1800 NW 49th Street
Ft Lauderdale, FL 33309

To Whom It May Concern

Thank you for the opportunity to submit our proposal to provide Internal Audit Quality Assessment Services to Broward Health (the “District”). We understand the District seeks a trusted advisor that will exceed your expectations. We also understand you need a partner that strives to provide valuable, creative professional services, and has deep internal audit and consulting experience providing these services. Based on this understanding, we are committed to serving as a trusted advisor by delivering the following distinct advantages to District:

• **Emphasis on Upfront Communication:** We recognize that your project team’s time is both valuable and limited. We work with our clients prior to the start of the audit to ensure that only necessary workpapers are prepared. Frankly, nothing is more bothersome to us than to witness unnecessary audit procedures. Furthermore, we strive to work jointly with our clients to identify and resolve any potential issues early.

• **Commitment to exceeding expectations** – You expect superior quality service and Plante Moran has a long history of delivering on that expectation. We are committed to investing the time to fully understand your needs, making those needs our top priority, meeting your quality requirements, maintaining staff continuity, and being available when and where you need us. Let us show you why Plante Moran possesses industry leading client satisfaction scores.

• **World-class internal audit expertise** – Your engagement team has substantial experience with all aspects of internal audit. Plante Moran’s Risk & Accounting Advisory Services (RAAS) practice is at the forefront of these disciplines and we frequently present on internal audit and risk related topics.

• **Government industry experience** – Plante Moran is a leader in audit and management consulting to the government industry, including local, state and agency organizations, serving more than 100 government clients annually.

• **Our value proposition** – Our operating philosophy, the depth of our technical expertise in the public sector area and, most importantly, the people of Plante Moran set our firm apart from the others. We care. We care about our clients, we care about our work, and we care about each other. We truly believe that this simple sincere philosophy is what makes our firm unique and is the key to our success. A prime example of this philosophy being more than just words on a piece of paper is our firm’s selection by FORTUNE magazine to the “100 Best Companies to Work for” in America for the past 20 years.
Overall, Plante Moran delivers the best of both worlds to the District – the resources and capacity of the largest firms and the client-centric approach and attention to detail of a regional firm.

If you have any questions concerning this proposal or need to contact any of the project team members, please contact me at 248-223-3273 or via email at Troy.Snyder@plantemoran.com.

Sincerely,

PLANTE & MORAN, PLLC

Troy Snyder, Engagement Partner
27400 Northwestern Highway
Southfield, MI 48034
248-223-3273 | Troy.Snyder@plantemoran.com
Section 2 – Scope of Services
Scope of services

Plante Moran will perform an independent and objective Quality Assurance Review (QAR) of the Broward internal audit function such as audit universe creation, risk assessment process, client interaction, audit process, work paper standards, report writing, and follow-up tracking to identify opportunities, and offer recommendations to improve the audit function and add value to management. Our assessment will address each of the objectives listed below. We will assess:

1. The structural and functional independence and autonomy of the Audit Committee and Internal Audit Department through the District’s Audit Committee Charter to ensure proper standards and governance are achieved.

2. The Internal Audit Department’s conformity with the IIA International Standards for the Professional Practice of Internal Auditing, including mandatory and non-mandatory provisions.

3. The Internal Audit Department’s objectivity and proficiency, including knowledge, skills, experience and technical proficiency for specialized operations.

4. The Internal Audit Department’s continuing professional development program for internal audit personnel.

5. The Internal Audit Department’s quality assurance program.

6. The Internal Audit Department’s management, including resource management, policies and procedures, department management reporting, and overall supervision quality.

7. The Internal Audit Department’s risk assessment methodology and documentation.

8. The Internal Audit Department’s planning processes (including annual planning and audit planning).

9. Audit execution, including audit program design, execution and work paper documentation.

10. Reporting, including the quality and timeliness of reporting to department management, senior management and the Audit Committee.

11. Monitoring practices, including exception tracking and follow-up.

12. The Internal Audit Department’s alignment with other risk management efforts within the District such as Enterprise Risk Management.

13. The adequacy and testing for adherence to the Internal Audit Department’s written audit policies and procedures.

As a result of our assessment we may offer additional services or solutions to assist Broward on a case-by-case basis.
Value Delivered

At the conclusion of the QAR, we will deliver a formal report that addresses, at a minimum, the following attributes:

1. An opinion on the Internal Audit Department’s conformance with The IIA’s Definition of Internal Auditing, Code of Ethics, and Standards.

2. A conclusion on the efficiency and effectiveness of the Internal Audit Department’s activity.

3. Current strengths of the Internal Audit Department.

4. Specific observations regarding opportunities for improvement of the Internal Audit Department identified during the review, including the relative significance of each opportunity.

5. Specific implementation recommendations to improve the Internal Audit Department’s conformance with the Standards and/or effectiveness, as applicable.

6. Specific recommendations for application of internal auditing best practices to the Internal Audit Department, the Audit Committee and the Audit Charter.

7. Recommendations for additional ways the Internal Audit Department can add value for management, the Audit Committee and the District Board.

8. Recommendations for improvements to the District’s Audit Committee, including the Audit Committee Charter, Organization Chart, responsibilities, independence, reporting and any other matters that can add value to both the District Board and the Audit Committee.
Example QAR Report

EXECUTIVE SUMMARY

As requested by the Director of Internal Audit (Chief Audit Executive or CAE) and Audit Committee (AC), Pronto Moran, PLLC (PML) conducted an external quality assessment (QA) of the Internal Audit (IA) activity of Sample Company (“Company”).

The principal objectives of the QA were to:

- Assess the IA activity conformance to the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Standards)
- Evaluate the IA activity effectiveness in carrying out its mission (as set forth in its charter and expressed in the expectations of Company management)
- Identify opportunities to enhance IA activity management and work processes, as well as its value to the Company

OPINION ON CONFORMANCE TO STANDARDS

It is our overall opinion that the IA activity of Sample Company conforms to the Standards of the Institute of Internal Auditors (IIA) Internal Audit Performance Framework (IPPF) 2017.

The company performed a self-assessment and identified opportunities for further improvement.

For a detailed list of conformance with individual Standards, refer to the attached document.

The IIA’s Quality Assessment Manual suggests the following descriptions:

“Complies with” – meaning that all deficiencies were identified and met in an acceptable manner.

“Partially Conforms” – meaning that deficiencies did exist, but these deficiencies did not seriously impair or preclude the IA activity responsibilities.

“Generally Comforms” – meaning that an IA activity is considered to be in conformance with the Standards, but these deficiencies did exist, and were met in an acceptable manner.

“Does Not Conform” – meaning that deficiencies did exist, and these deficiencies did seriously impair or preclude the IA activity responsibilities.

KEY THEMES

On the subsequent pages, we have provided details of our findings and recommendations. It is important to discuss the overall themes of the engagement findings to provide a holistic picture of the key drivers of our recommendations.

Strategic Internal Audit Planning

A strategic approach to internal audit allows the department to align its objectives to those of the organization. This can be achieved through the optimization of consulting-type engagements and the timely response to management requests.

To allow this, internal audit may consider incorporating hours beyond the current 8% allocated for consulting. Internal audit may look to deliver insights via specifically identified projects to deliver value for the organization.

Feedback

Internal audit staff have expressed the desire to receive timely feedback on internal audit project performance. Providing candid, timely feedback to personnel will help maintain focus on technical proficiency, project management, professional development, and career progression.

In support of this outcome, the internal audit department should implement client feedback surveys following the completion of each internal audit. The purpose of this data collection methodology is to obtain specific feedback on internal audit staff, as well as feedback on the project-level performance of the internal audit function as a whole.

By obtaining measurable feedback on performance, internal audit department leadership can have immediate insight into the team’s understanding of the business and ability to add value through their procedures.

Optimize Internal Audit Reporting

Internal Audit can implement measures to increase the speed of internal audit project-level reporting while maintaining and building upon the current level of effectiveness.

The increased use of data visualization and analytics is an effective way to convey concepts and results while reducing the needs for time-consuming written content. The objective will be the reduction of iterative levels of review and report delivery, optimized for impact and content. The outcome will be the delivery of succinct, value-driven, actionable reporting.
Section 3 – Proposer Qualifications and Experience
The Respondent shall describe the size of the firm, the size of the firm’s staff experienced in internal audit, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number, the nature of the staff to be so employed on a part-time basis and the number, the nature of any subcontract arrangements.

Plante Moran in brief

More than 90 years of history in 30 seconds or less.
We are the 11th largest certified public accounting and management-consulting firm in the nation. With a history spanning more than 95 years, our firm provides clients with financial, human capital, operations improvement, strategic planning, technology selection and implementation, cybersecurity, and family wealth-management services.

Fast facts

1924
Year founded

3,100+
Staff

26
Offices worldwide

25+
Industries served

50
States with clients

120+
Countries with clients

45+
Services available

27
Languages spoken firmwide

Our “one-firm” firm philosophy
We are built fundamentally different from most because of our “one-firm” firm philosophy and structure. Our structure does not have competing regional, office, or service-level profit centers and, as a result, clients receive the best resources regardless of office location or geography. This guarantees our ability to identify professionals within our firm with specific experience and skills, and to seamlessly deploy resources to meet each client’s needs.

Organized to better serve you
Our firm is organized by industry group, with a focus on more than 25 industries and business segments. You will receive the following benefits from our industry-based service model:

- Collaboration with professionals who have dedicated their careers to serving clients in your industry
- Practical solutions and timely updates on industry trends
- Added efficiency—your team will never need to spend time training our staff on industry topics
Internal Audit Experience Overview

Our Risk & Accounting Advisory Services (RAAS) practice has more than 125 highly experienced professionals dedicated to providing internal audit and information technology control services and solutions. Our team members average more than 13 years of experience providing internal audit consulting services. The team we have assembled to serve you represents the very best we have to offer and possesses the appropriate expertise to address the unique risks you face. We have been providing internal audit services to clients for more than 65 years, and our engagement team brings more than 100 years of combined experience in performing internal audits and management process reviews.

Our Professionals

All Plante Moran senior staff on your engagement will have extensive internal audit and Enterprise Risk Management experience. Our team is a blend of risk management professionals with specializations in financial/operations internal controls and information technology.

These team members also have broad enough experiences that can assist in the formation of a consistent risk framework to support your strategic initiatives. The team works regularly throughout the spectrum of internal audit as a professional service firm – from staff augmentation, to co-sourcing and full outsourcing.

Further, your engagement team’s senior manager wrote the firm’s thought leadership on implementation of the new COSO framework and hosted multiple in-person training sessions and Plante Moran-sponsored webinars on the topic, which are accessible through our website. Additionally, our IT specialists are well versed in the COBIT and NIST methodologies.

We are ready to leverage our internal audit resources to support your project completion and reporting objectives. Our approach weaves the firm’s resources and industry expertise to execute project objectives and add value throughout the duration of the project and beyond.
Section 4 – Prior Engagements with Broward Health
The Respondent shall list and describe the firm’s professional relationships involving Broward Health for the past five (5) years, by type of engagement. Indicate the scope of work, date, engagement principals, the location of the firm’s office from which the engagement was performed, and the name and telephone number of the principal client contact. The firm should also together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed engagement.

In addition, the firm shall make an affirmative statement to give Broward Health written notice of any professional relationships entered into during the period of this engagement.

Plante Moran has no current or prior relationships with Broward Health

Plante Moran will provide Broward Health written notice of any professional relationships entered into during the period of this engagement.
Section 5 – Similar Engagements with Other Entities
The Respondent shall list the most significant engagements (maximum – 5) performed in the last five years that are similar in nature and scope to the services requested. Particular attention should be given to engagements for hospitals and health care systems similar in size and complexity to Broward Health.

Indicate the scope of work, engagement dates, engagement principals, and the name and telephone number of the principal client contact.

QAR Qualifications and References

We have extensive experience conducting independent internal audit Quality Assurance Reviews. Our extensive internal audit and organizational risk management background make this a core competency of our practice. We have the requisite skills to deliver upon your objectives in this area.

Our clients can speak to the level of service you can expect when choosing Plante Moran. Please feel free to contact the individuals below to learn more about how we serve and treat our clients. Additional references can be provided upon request.

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Kevin Ball, CPA</td>
<td>Scott Bittinger</td>
<td>Greg Slone</td>
<td>Joe Bell</td>
</tr>
<tr>
<td>Internal Audit Director</td>
<td>Internal Audit Director</td>
<td>Internal Audit Manager</td>
<td>Chief Audit Officer</td>
</tr>
<tr>
<td>313.235.3713</td>
<td>313.758.4196</td>
<td>800.222.7377</td>
<td>614.222.5892</td>
</tr>
<tr>
<td>Scope of Services:</td>
<td>Scope of Services:</td>
<td>Scope of Services:</td>
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<td>Plante Moran performed a</td>
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<td>External Assessment of the</td>
<td>Self Assessment with Independent</td>
<td>Assessment of the OPERS</td>
<td>Assessment Review – External</td>
</tr>
<tr>
<td>DTE Internal Audit Department.</td>
<td>Validation of the</td>
<td>Internal Audit</td>
<td>Assessment of the SERS</td>
</tr>
<tr>
<td></td>
<td>American Axle Internal Audit</td>
<td></td>
<td>Internal Audit Department.</td>
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</tbody>
</table>
Section 6 – Engagement Team
Qualifications and Experience
Team Biographies

Meet your team — a tailored group chosen to deliver expertise in execution of your QAR.

**Troy Snyder, CICA | Partner**
Troy is a partner with Plante Moran’s Risk and Accounting Advisory Services practice. He specializes in QAR’s, internal audit and Sarbanes-Oxley compliance, along with operational and information technology audits for effectiveness and efficiency. Troy has extensive background in the recommendation and implementation of appropriate solutions for governance, risk, and control strategies across the manufacturing, retail distribution, financial services, and entertainment industries. Troy will have overall responsibility for ensuring that all Plante Moran services are completed within schedule and budget. Provides project quality control over Plante Moran deliverables and services.

**Matthew J. Bohdan, CPA, CIA, MBA | Principal**
Matt has over 11 years of public accounting and management consulting experience providing services to clients in a number of industries. Matt is responsible for assisting clients with various accounting and finance related consulting projects. Projects include internal audit quality assurance reviews, Enterprise Risk Management consulting, initial implementation of SOX procedures and recurring management testing of SOX for global manufacturing clients, risk assessment, internal audit, financial reporting, and IIA Quality Assurance Review. Matt also lead numerous client projects in the development and implementation of accounting/finance procedures and business process improvement.

**Reed Taylor, CPA | Senior Consultant**
Reed is in Plante Moran’s Risk & Accounting Advisory Services group, which provides internal audit services for both private companies and public organizations. In addition to internal audit work, Reed also has experience with various other types of accounting and compliance projects.
Section 7 – Specific Engagement Approach
Our work plan is based on our experience; however, during the planning phase, we may further tailor the plan based on information we will request. We will be ready to start when you are. Our subject matter experts have the flexibility to begin the QAR on any date Broward requires.

### QAR Fieldwork Plan

<table>
<thead>
<tr>
<th>Phase</th>
<th>Task</th>
<th>Week</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Planning &amp; Governance</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Establish Communication Protocols</td>
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<tr>
<td></td>
<td>Project Kick-Off Meeting</td>
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<tr>
<td></td>
<td>Obtain Department Policies &amp; Charter</td>
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<tr>
<td></td>
<td>Obtain Department Organization Chart</td>
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<td></td>
<td>Obtain Internal Audit Plan for 2018 and 2019</td>
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<td></td>
<td>Obtain audit workpaper system Access</td>
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<tr>
<td></td>
<td>Issue Project Sample Selection</td>
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<tr>
<td></td>
<td>Schedule Interviews</td>
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</tr>
<tr>
<td><strong>Fieldwork</strong></td>
<td></td>
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<tr>
<td>2</td>
<td>Review Selected Internal Audit Materials &amp; Projects</td>
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<tr>
<td></td>
<td>Interview Key Stakeholders</td>
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<tr>
<td></td>
<td>Review Quality Assurance and Improvement Practices</td>
<td>🟢</td>
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<tr>
<td></td>
<td>Review initial QAR ratings with IA Management</td>
<td>🟢</td>
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<tr>
<td><strong>Post-Fieldwork</strong></td>
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<tr>
<td>3</td>
<td>Prepare Draft Report</td>
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<tr>
<td></td>
<td>Review Draft Report with Management</td>
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<tr>
<td></td>
<td>Finalize Report and Submit to Audit Committee</td>
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<tr>
<td></td>
<td>Submit Presentation Materials for Audit Committee Meeting</td>
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<tr>
<td></td>
<td>Present at Audit Committee Meeting</td>
<td>🟢</td>
</tr>
<tr>
<td></td>
<td>Follow-Up as requested</td>
<td>🟢</td>
</tr>
</tbody>
</table>
Section 8 – Identification of Anticipated Potential Audit Problems
Problem solved

Common problems we see with this type of engagement are lack of coordination, fieldwork inefficiency, and limited assessment candor. We will tailor our services to address these challenges. You will be served by Plante Moran professionals who will deliver on objectives and provide practical value-driven findings and recommendations. The following are items to consider when selecting a QAR solution provider.

**Planning and Coordination**

- Our planning phase establishes the communication protocols to ensure all assessment interviewees are apprised of our project, and internal audit stakeholders are fully informed of assessment progress and findings.
- We will collaborate with internal audit management and Audit Committee leadership to establish the appropriate assessment scope of the QAR.
- Our advanced preparation procedures ensure that we arrive fully prepared to conduct our assessment in an efficient manner. We will provide an advanced request listing to inform your department of the materials required to complete our assessment 2 weeks prior to our arrival.
- We will scale our team size and approach to fully accommodate the limited and valuable time of your executives, internal audit department professionals, and other specifically identified project stakeholders.

**Fieldwork Efficiency**

- Fieldwork procedures will be conducted over the course of 1 – 2 weeks, based upon management schedule needs.
- Interviews of key stakeholders will be held in a time-efficient manner with informed questions and encouraged candor.
- We will provide daily updates on project progress as well as preliminary assessment result at the close of fieldwork.

**Report Candor**

- Our draft report will be shared with management for feedback prior to distribution to the Audit Committee.
- QAR report will provide an overall assessment on your conformity with the Standards and Code of Ethics of the Institute of Internal Auditors under the International Professional Practices Framework (IPPF)
- We will also share consultative recommendations and observations on opportunities for internal audit improvement.
Section 9 – Additional Scope Services
Areas of Expertise

Traditionally, the scope of a routine QAR is limited to the operations and efficacy of the internal audit department relative to the IPPF. However, in the course of our assessment Broward elects to address additional areas of need, we offer the following comprehensive menu of services for our public sector clients. Any combination of these services are available through an additional statement of work beyond the scope of our assessment.

**Financial**
- Financial statement audit
- Public pension system audit
- Single audit
- Accounting & financial services
- Long-range planning
- Institutional investment advisory

**Technology strategy**
- IT assessment
- Strategic planning
- Acquisition management
- Contract negotiations
- Project management
- Sourcing
- Cloud strategy

**Cybersecurity**
- HIPAA/HITECH compliance
- Disaster planning
- SAS70/SSAE16/SOC assessment
- IT audit
- IT risk assessment
- PCI DSS assessment
- Network security assessment

**ERP**
- Assessment & gap analysis
- Requirements definition
- Solution selection
- Contract negotiations
- Implementation management
- Independent verification & validation

**Enterprise risk**
- Internal audit
- Internal control review
- Application control assessment
- Forensic, investigative services, & litigation support
- Enterprise risk management assessment

**Operations & process**
- Needs assessment
- Process redesign
- Operations review
- Right sizing/cost containment
- Shared services/collaboration

**Infrastructure**
- Network assessment
- Design & acquisition
- Implementation management
- Video surveillance/door access control
- Enterprise wired/wireless design & selection
- Independent verification & validation

**Facilities**
- Facility analysis & rationalization
- Project & financial feasibility
- Owner’s representation – design management & construction oversight
- Lease, buy, build, monetize, & sale/leaseback
- Bond strategy, planning, & campaign

**Human capital**
- Employee benefit strategies
- Personnel assessment
- Early retirement incentive plan, design, & consulting
Section 10 – Price Proposal
PRICE PROPOSAL FORM

Only this portion of the proposal shall include the proposed cost. A total firm-fixed dollar amount for the completed project shall be provided on the Proposal Cost Summary Form and shall be included in the Proposal submittal under Section 10 with the submittal form below.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>HOURS</th>
<th>STD. HOURLY RATES</th>
<th>QUOTED HOURLY RATES</th>
<th>TOTAL QUOTE</th>
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</thead>
<tbody>
<tr>
<td>PRINCIPAL</td>
<td>$50</td>
<td>$280</td>
<td>$100</td>
<td>$5,000</td>
</tr>
<tr>
<td>MANAGER</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>SUPERVISOR</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>STAFF</td>
<td>50</td>
<td>150</td>
<td>100</td>
<td>5,000</td>
</tr>
<tr>
<td>OTHER (SPECIF)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>SUBTOTAL</td>
<td>100</td>
<td>-</td>
<td>-</td>
<td>$10,000</td>
</tr>
</tbody>
</table>

Other Expenses: (Specify) No expenses will be billed for this QAR assessment

TOTAL ALL INCLUSIVE PRICE $10,000

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total price.

Plante Moran, PLLC

248 | 223 - 3273

Troy.Snyder@plantemoran.com

1800 NW 49th Street
Fort Lauderdale, FL 33309
Section 11 – Submittal Forms
SIGNATURE AUTHORIZATION FORM

Signature Authorization Form must be signed by an individual who has authority to bind Contractor to the submitted Response to be considered.

DATE: April 29, 2019

LEGAL NAME OF COMPANY: Plante Moran, PLLC

ADDRESS: 27400 Northwestern Highway

CITY AND STATE: Southfield, MI ZIP 48034

TELEPHONE: 248-223-3273 FAX: N/A

E-MAIL ADDRESS: Troy,Snyder@planteomar.com

ADDENDUM ACKNOWLEDGEMENT

ADDENDUM ONE - Acknowledged
ADDENDUM TWO - Acknowledged
ADDENDUM THREE - Acknowledged

SIGNATURE: [Signature]

TITLE: Partner PRINT/TYPED NAME: Troy Snyder
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

1. Outside Interests (Other than investments) - e.g., holding a position as officer, partner, director, proprietor or otherwise in any business entity which to the best of my knowledge does business with, or competes with, the North Broward Hospital District.

PLEASE CHECK APPLICABLE: ☑ None ☐ Disclosure (explain below)

__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________

2. Investments - Having a material interest (including the direct or indirect ownership of the assets or equity of a business entity) in any business entity which to the best of my knowledge does business with or competes with the North Broward Hospital District, or where the opportunity for personal gain is materially increased due to the relationship of the District with the business entity in which there is a material interest.

PLEASE CHECK APPLICABLE: ☑ None ☐ Disclosure (explain below)

__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________

3. Outside Activities - e.g., rendering services (including directive, managerial, or consultative) to any business entity doing business, or competing with the North Broward Hospital District.

PLEASE CHECK APPLICABLE: ☑ None ☐ Disclosure (explain below)

__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

4. Inside Information - e.g., using or disclosing information relating to the North Broward Hospital District’s business, not available to members of the general public and gained by reason of declarant’s affiliation with the North Broward Hospital District, for the personal gain or benefit of the declarant.

PLEASE CHECK APPLICABLE:   □ None       □ Disclosure (explain below)

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

I have read the referenced resolution regarding disclosure of conflict of interest, and agree to abide by the provisions thereof. I acknowledge that the disclosure of conflicts of interest or potential conflicts is an ongoing obligation and further agree to disclose any changes to these answers. I further acknowledge that a failure to disclose or to resolve conflicts is a violation of the Code of Conduct and Ethics of the Commissioners of the North Broward Hospital District. I have disclosed to the best of my knowledge any potential conflict of interest in the comment’s section (above) or have attached additional documents. I understand that my deliberate failure to make a full disclosure of any potential conflict of interest may constitute cause for the immediate termination of all Agreements.

April 29, 2019

__________________________
Signature

__________________________
Partner

__________________________
Title

Plante Moran, PLLC

__________________________
Business Name

Red 2016336

Broward Health Medical Center | Broward Health North | Broward Health Imperial Point | Broward Health Coral Springs | Salus Foundation Children’s Hospital | Broward Health Weston
Broward Health Community Health Services | Broward Health Physician Group | Broward Health International | Broward Health Urgent Care | Broward Health Foundation
BROWARD HEALTH
DISCLOSURE FORM FOR PHYSICIAN OWNERSHIP & FINANCIAL ARRANGEMENTS

In order to ensure that Broward Health complies with federal and state laws concerning financial arrangements between physicians and entities that provide certain health care services, we require all physicians, vendors, and contractors to provide us with the following information.

For purposes of answering these questions, the following definitions apply:

Broward Health means all Broward Health-affiliated entities including, but not limited to, hospitals, ambulatory surgery centers, home health centers, hospices, home health agencies, physician practices, outpatient imaging centers, service centers, joint ventures and all Broward Health departments, groups, and divisions.

Broward Health Regions/Facilities or Affiliates include but are not limited to the following:

- Broward Health Medical Center
- Broward Health Coral Springs
- Broward Health Imperial Point
- Broward Health North
- Broward Health Community Health Services
- Broward Health Gold Coast Home Health & Hospice
- Broward Health Weston Including Urgent Care Centers
- Broward Health Physician Group
- Children’s Diagnostic & Treatment Center
- Broward Health Foundation
- Best Choice Plus

Immediate family member means the following individuals: husband or wife, birth or adoptive parent, child, or sibling; stepparent, stepchild, stepbrother, or stepsister; father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law; grandparent or grandchild; and spouse of a grandparent or grandchild.

Ownership or investment interest includes an interest held through equity, debt, or other means. An ownership or investment interest includes, but is not limited to, stock, stock options (excluding stock options that have not been exercised or convertible securities that have not been converted to equity), partnership shares, limited liability company memberships, as well as loans, bonds, or other secured financial instruments.

Physician means a doctor of medicine or osteopathy, a doctor of dental surgery or dental medicine, a doctor of podiatric medicine, a doctor of optometry, or a chiropractor. The term physician also includes a group practice of two or more physicians who practice medicine through a single entity, who have a common trade name, or who practice at the same location.
<table>
<thead>
<tr>
<th>No.</th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Do you or any immediate family member have a direct or indirect ownership or investment interest in any entity that provide health care services to a Broward Health Region/Facility or Affiliate? (This includes an ownership or investment interest in a company that holds some ownership or investment interest in any entity that furnishes health care services.)</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>2</td>
<td>Do you have an immediate family member who is employed by, contracted with, or does business with Broward Health?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>3</td>
<td>Are you involved with a company owned in whole or part by a physician or an immediate family member of a physician who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>4</td>
<td>Are you involved with a company owned in whole or part by any person (other than a physician or an immediate family member of a physician) who may refer patients to a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>5</td>
<td>Are you involved with a company that employs or contracts with a physician or an immediate family member of a physician who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

Please provide additional detail for each question you have responded to with “Yes,” including a description of your involvement with the company or entity:

____________________________________________________________________________________

____________________________________________________________________________________

____________________________________________________________________________________

____________________________________________________________________________________

____________________________________________________________________________________

I represent that the answers provided herein are truthful and accurate as of the date of my signature below. I agree to immediately notify the Region/Facility of any changes in the above-disclosed information.

______________________________
Physician/Vendor/Contractor Signature

Troy Snyder

______________________________
Date
April 29, 2019

Print Name

Physician/Vendor/Contractor Signature

Troy Snyder

Title

Broward Health Medical Center | Broward Health North | Broward Health Imperial Point | Broward Health Coral Springs | Solheim Foundation/Children's Hospital | Broward Health Weston

Broward Health Community Health Services | Broward Health Physician Group | Broward Health International | Broward Health Urgent Care | Broward Health Foundation
Additional Firm Information
Client Feedback

You deserve world-class client service.

Let our clients do the talking

Our client satisfaction survey is performed by an independent firm that utilizes the American Customer Satisfaction Index (ACSI) methodology to compare our rating against a diverse group of companies. The ACSI index represents aggregated customer satisfaction benchmarks based upon key drivers such as service approach, level of expertise, quality of work, and value added.

Customer Service & Client Satisfaction - The Plante Moran Way

When clients engage Plante Moran as their advisor, they say they can feel the difference almost immediately. Whether it is an innovative approach to problem solving, our collaborative culture, or solutions borne out of deep industry expertise, our clients benefit from an attentive advisor who brings a caring approach to each engagement.

Here are a few considerations that we believe make Plante Moran different and help ensure that we provide responsive service to our clients:

- **Low staff turnover**: We have the lowest staff turnover rate of any major accounting firm in the United States. By minimizing turnover, we can provide better staff continuity, which in turn ensures that our teams are organized, prepared, and not slowed down by on-the-job learning.
- **More senior-level involvement**: Our staffing mix involves a high degree of partner and senior manager-level involvement in our engagements. As a result, we bring more experience directly to the field,
improving the quality and effectiveness of our interactions with your internal accounting staff and executive management, often generating additional value.

- **Flexibility and experience**: Our deep experience in working with clients of all sizes and ownership structures allows us to acclimate to your organizational environment quickly.

- **Communication**: We believe that communication is the key to a successful relationship. Our clients tell us that we regularly exceed their expectations because we take ownership of that requirement. Regular communication avoids surprises, keeps projects on track, and promotes a healthy relationship.

- **Commitment**: We listen upfront to what you need and we deliver - on time and what you requested. We meet the promises we make. This is the number one thing that business executives tell us they want when we ask them what is important when hiring a professional service company, and we strive to meet their needs.

## Strong Client Satisfaction Results

We engage an independent company to survey our clients and measure their satisfaction. We’re driven by not just success, but also adding value and quality to our clients. Our service philosophy is built around putting our clients’ needs front and center, even when it’s difficult or inconvenient.

98% of clients say we match the right people and resources to their specialized needs.

98% of clients feel we invest time to build a relationship with their organization.

97% of clients believe we are proactive to their needs.

What does this mean for you?

- **One touchpoint**: You’ll have access to the right experts at the right time.

- **Lasting relationships**: The better we know you, the better we can serve you.

- **Innovative solutions**: We’ll help you achieve your goals today and beyond.
<table>
<thead>
<tr>
<th>Page Number</th>
<th>Section / Reference</th>
<th>Proposed Exception</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>6. Warranty and Indemnification</td>
<td><strong>Please Modify as Follows:</strong> Contractor warrants the performance of the Services to be furnished hereunder and agrees to indemnify, hold harmless and defend Broward Health, and its agents, employees and servants, from any and all claims, demands, actions, costs, expenses (including reasonable attorney's fees), and judgments arising out of or in any way anyway connected with to the extent caused by any negligence, wrongful acts or omissions or willful misconduct of Contractor, or its agents, employees, or independent contractors in the performance of Contractor’s Services, duties and obligations under this Agreement. If it becomes necessary for Broward Health to defend any action seeking to impose any such liability, Contractor will pay Broward Health all costs of court and reasonable attorneys’ fees incurred by Broward Health in such defense, in addition to any other sums which Broward Health may be called upon to pay by reason of the entry of a judgment or decree against Broward Health in the litigation in which such claim is asserted. This obligation shall survive termination of this Agreement.</td>
<td>Plante Moran is willing to indemnify its clients but requests the obligation be proportional to its fault, if any.</td>
</tr>
<tr>
<td>11</td>
<td>9. Equal Opportunity Employment</td>
<td><strong>Please Modify as Follows:</strong> Contractor agrees that it will not discriminate against any employee or applicant for employment for work under this Agreement because of race, color, religion, sex, age or national origin and will take affirmative steps to ensure that applicants are employed and employees are treated during employment without regard to race, color, religion, sex, age or national origin. This provision shall include, but not be limited to the following; employment upgrading, demotion, or transfer, recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training, including apprenticeships. Contractor further agrees to comply with applicable provisions of Executive Order No. 11246 entitled “Equal Employment Opportunity” as amended by Executive Order No. 11375, as supplemented by the Department of Labor Regulations (41 CFR, Part 60). Notwithstanding the foregoing, it is agreed that the services to be provided hereunder are not necessary to the performance of any ultimate agreement between Broward Health and the federal government and that the Contractor’s services hereunder do not fulfill part of any contract between the federal government and Broward Health. Accordingly, it is likewise also acknowledged and agreed that Contractor is not required to have a written affirmative action plan or to otherwise demonstrate affirmative action compliance as a condition of its performance of the obligations under this contract.</td>
<td>Plante Moran has an equal opportunity program that documents its policies against discrimination and its affirmative action efforts. However, Plante Moran is not a federal contractor and does not provide services that are otherwise necessary for the performance of a federal contract or that are part of a federal contract. Therefore, to the extent the referenced regulations impose any such obligation to prepare an affirmative action plan, the additional wording is needed. Plante Moran is committed to a diverse workforce and conveys that commitment through its policies and practices, as well as its community involvement and good faith efforts to recruit and retain diverse employees across racial, ethnic, and gender categories.</td>
</tr>
<tr>
<td>Page Number</td>
<td>Section / Reference</td>
<td>Proposed Exception</td>
<td>Rationale</td>
</tr>
<tr>
<td>-------------</td>
<td>---------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| 216         |                     | **Please Modify as Follows:**                                                                                                                                                                                      | Plante Moran may need to retain an archival confidential information in order to document and/or support its professional conclusions.  
Meet all requirements for retaining public records and transfer, at no cost, to Broward Health all public records in possession of Contractor upon termination of the Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to Broward Health in a format that is compatible with the information technology systems of Broward Health. Notwithstanding the foregoing, Contractor may retain an archival copy of any such materials to the extent Contractor deems it necessary to document and/or support its professional conclusions or comply with applicable law and/or applicable professional standards. |


We look forward to working with you.
Please contact us with any questions.

Troy A. Snyder
Engagement Partner
248-223-3273
Troy.Snyder@plantemoran.com
27400 Northwestern Highway
Southfield, MI  48034

98% OF CLIENTS SAY THEY WOULD RECOMMEND PLANTE MORAN

11th largest CPA and consulting firm in the United States.
INTERNAL AUDIT QUALITY ASSESSMENT

BID # 2019-0044

APRIL 29, 2019
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Protiviti is pleased to submit this proposal in response to Bid #2019-0044 titled "Internal Audit Quality Assessment Bid."

We understand the purpose of this requested Bid is to evaluate the effectiveness of Broward Health’s Internal Auditing Department and the Broward Health Audit Committee independence and autonomy.

In order to achieve these objectives, we suggest two principle sources for guidance:

1. An independent external quality assessment (EQA) following the practices established by the Institute of Internal Auditor’s (IIA) Professional Practices Framework.
2. Evaluation of Audit Committee independence and autonomy against recommendations for Best Practices, notably those published by the National Association of Corporate Directors (NACD).

Protiviti is well-known as a Firm established to provide superior Internal Auditing services. Our practices are aligned with the IIA Standards - an assertion we have audited annually – and personnel involved with this project would each hold the Certified Internal Auditor and/or the IIA's accreditation for performing EQAs. It is our position that only dedicated, professional and well-trained internal audit professionals (e.g. holding Certified Internal Auditor designations, as opposed to external auditing certifications) are best positioned to professionally comment on internal auditing activities and procedures.

Our proposal will involve the use of healthcare internal audit specialists, including some who have worked with Broward Health in the past. We understand the importance of an assessment team that understands the healthcare landscape in order to best evaluate the alignment of the internal auditing function with industry risks. At the same time, we understand the unique nature of Broward Health’s operating environment. We’ve worked with numerous healthcare Districts across the State of Florida and will consider your working environment as we complete this project.

You also have asked for a review of your Audit Committee’s independence and autonomy. While this in some respects is included in the scope of the EQA, the IIA Standards are limited in their evaluation of specific Audit Committee practices. We are proposing to leverage our deep background in corporate governance to evaluate these tenants of your Audit Committee structure and practices. We will use both the practical experience we have reporting to hundreds of Audit Committees across our portfolio of clients and our alignment with the recommendations for Audit Committees found in the NACD’s Blue Ribbon Commission Recommendations. As with the EQA, we appreciate the importance of professional experience in this evaluation. This portion of our engagement will be led by an executive of our Firm who has been designated a Board Leadership Fellow by the NACD.

We look forward to hearing from you. If you need more information or have any questions, please do not hesitate to contact me at William.Thomas@protiviti.com or 813-956-7032.

Sincerely,
William Thomas
Managing Director
2. SCOPE OF SERVICES
CONFIRMING SCOPE – INTERNAL AUDIT

Broward Health wishes to engage an experienced internal audit service provider with Healthcare industry experience to perform an independent External Quality Assessment (EQA) of the Internal Audit (IA) Department in accordance with The Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing and identify opportunities for improvement in alignment with industry benchmarks. Protiviti is independent of Broward Health as defined by IIA Standards and Government Auditing Standards.

As part of this effort, Protiviti will:

- Assess the conformity of Internal Audit practices with The IIA’s International Standards for the Professional Practice of Internal Auditing.
- Assist Internal Audit through identification of opportunities for improvement to provide Internal Audit with meaningful recommendations to deliver enhanced value to the organization.
- Evaluate the efficiency and effectiveness of IA in carrying out its mission as set forth in its charter and expressed in the expectations of management and the Audit Committee.
- At the conclusion of the engagement, Protiviti will provide a final assessment report which will detail our findings related to the above.

Protiviti is ready to partner with you to execute a value-added EQA of your internal audit activity. Our review team includes a combination of individuals with internal audit expertise, accreditation from the IIA to perform quality assessment reviews, knowledge of your industry, and local team support.
CONFIRMING SCOPE – AUDIT COMMITTEE

The IIA’s Professional Standards emphasize the Audit Committee’s role in establishing the authority, scope and independence of the Internal Auditing activity. Through this role, the Audit Committee also exercises oversight in order to ensure that the Internal Auditing function has adequate resources and is effectively focused. As part of your RFP, you asked that we include observations regarding the “functional and structural independence” of the Audit Committee.

As part of this effort, Protiviti will:

- Assess the conformity of Broward Health Audit structure against leading practices, with consideration of the overall governmental influence and impact.

- Assess the historical adherence of the Audit Committee with requirements of its Charter, with particular focus on oversight of the auditing (external and internal) processes, use of Executive Sessions, oversight of the performance of the Chief Audit Executive and the quality and content of full Board reporting.

- Consider the effectiveness of procedures to ensure independence and autonomy in the Audit Committee dealings with nonstandard activities and events. Examples include whistleblower calls, regulatory oversight/sanctions, and adverse findings.

- At the conclusion of the engagement, Protiviti will include observations regarding the oversight exercised by the Audit Committee over the Internal Auditing function.

Protiviti is ready to work with you to evaluate and, where applicable, enhance the governance provided by your Audit Committee. Our review team includes specific, executive-level experience as both advisers to Audit Committees, and Members of Audit Committees. Our team also includes an executive who is the Board & Audit Committee Chairman of a Florida-wide NFP and who has earned the Fellowship designation from the National Association of Corporate Directors.
3. PROPOSER QUALIFICATIONS AND EXPERIENCE
WHO WE ARE

Protiviti is a global consulting firm that delivers deep expertise, objective insights, a tailored approach and unparalleled collaboration to help leaders confidently face the future. Protiviti and our independently owned Member Firms provide consulting solutions in finance, technology, operations, data, analytics, governance, risk and internal audit to our clients through our network of more than 75 offices in over 27 countries.

We have served more than 60 percent of Fortune 1000® and 35 percent of Fortune Global 500® companies. We also work with smaller, growing companies, including those looking to go public, as well as with government agencies. Protiviti is a wholly owned subsidiary of Robert Half (NYSE: RHI). Founded in 1948, Robert Half is a member of the S&P 500 index.

*Inclusive of Protiviti’s Member Firm network, revenue for the year ending 2018 was $1.04B
**Inclusive of Protiviti’s Member Firm network, the number of professionals is approx. 6000
HOW PROTVITI WILL MEET YOUR EXPECTATIONS

We understand the special requirements of Internal Audit. Through the completion of more than 400 internal audit program assessments, we have helped our clients identify areas where they can adopt leading practices and improve adherence to professional standards for internal auditing. We have worked with several Florida Healthcare Districts and our Florida-based Healthcare team includes members who have been accredited by the IIA to evaluate adherence to the IIA Standards.

Our team members participate in dozens of Audit Committee meeting annually. We also leverage research and Thought Leadership into effective governance practices through organizations like the National Association of Corporate Directors (NACD).

Through this experience, Broward Health will have access to the valuable insights needed for an effective evaluation of your Audit Committee and Internal Audit Department procedures.

Credibility
Talented professionals with considerable EQA experience and accreditations, specific internal audit and industry credentials, and past experience to ensure project success from both a process and IT operations perspective.

Work Quality
Polished professionals who plan, execute, and consistently deliver services and work products that fully address your expectations and needs in both form and substance. Our team is made up only of managers and above to help ensure quality work product.

Expertise
We wrote the book on how to develop an internal audit function (our FAQ Guide on Developing an Effective Internal Audit Function). Internal audit is what we do. It is a core competency of the firm, not a secondary service offering.

Board Experience
Protiviti regularly advises Board of our clients on internal auditing matters. Our governance expertise is utilized by the National Association of Corporate Directors (NACD) regularly, including advice on effective Board/Audit Committee practices.

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QUALIFICATIONS AND EXPERIENCE

Protiviti Inc. (Protiviti) a subsidiary of Robert Half International (RHI), a public company, has been in business for 17 years. As of January 2019, including our network of member firms we have approximately 6,000 professionals serving our clients. Our principal office is located in Menlo Park, CA.


Protiviti’s Tampa Office will be the office responsible for performing the CCP risk assessment engagement. The Tampa Healthcare Team has over 20 years’ experience performing risk assessments at a variety of healthcare clients and services clients in the Southeast, as well as across the United States.

The Tampa office was one of the original Protiviti offices in May 2002 and has been in operation since that time. The office has over fifty professionals working in a variety of industries and roles. Our professionals hold multiple certifications, include Certified Public Accountant, Certified Internal Auditor, Certified Information Systems Auditor, Certified Fraud Examiner, and Certified in Risk Management Assurance, to name just a few.

The office is located at:
4221 West Boy Scout Blvd.
Suite 850
Tampa, FL 33607

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PROPOSED LEADERSHIP TEAM AND PROJECT ROLES

The proposed leadership team offers a strong combination of technical skills and deep experience. Each team member understands the internal auditing process in a healthcare setting, and the technical requirements to ensure effective Internal Audit department and Audit Committee oversight procedures.

Bill Thomas
Managing Director and NACD Board Leadership Fellow. Has over twenty years experience in corporate governance, risk management, internal audit, and information technology, focusing in the healthcare industry.

Kyle Furtis
Revenue Cycle Audit & Analytics Lead with over 12 years of experience in providing revenue cycle improvement/audit and compliance services with a significant focus in developing and implementing process improvements and data analytics across the entire revenue cycle.

Vickie Patterson
Director and Southeast Region healthcare lead with over 30 years experience in healthcare internal audit, business operations, and information technology. Experience in compliance, revenue cycle, operations, strategic planning, and systems analysis and implementation projects.

Kristina Simmons
Internal Audit methodology expert and IIA Chapter President. Lead with over 20 years of healthcare internal audit industry experience.

Erin Gladysz
Internal Audit executive with direct experience addressing complex audit areas, alignment of risks with audit program development, and technical external auditing matters.

As of January, 2019 Protiviti has over 215 employees trained to execute Quality Assurance Reviews (QAR), including your team identified above.
PROFESSIONAL PRACTICE ASSERTION

- Protiviti is a global business consulting and internal audit firm composed of experts specializing in risk, advisory and transaction services. We help solve problems in finance and transactions, operations, technology, litigation, governance, risk, and compliance. For any material legal proceedings involving Protiviti, please see the public securities filings of Robert Half International Inc. (RHI), Protiviti's parent corporation, available at www.sec.gov under the filer name, "Half Robert International Inc."

- We take our professional obligations very seriously. Protiviti designs risk assessment and advisory services to meet or exceed the Professional Standards of Practice, as promulgated by the Institute of Internal Auditors and referenced by PCAOB Auditing Standard 5. Annually, we engage an independent third party to confirm our adherence to those Standards, as noted to the right.

Larry Hubbard & Associates
was engaged by Protiviti Inc. to conduct an independent review of methodologies and procedures for internal auditing as defined in their policies and procedures material called The Protiviti Way. The Protiviti Way is designed based on The IIA's International Standards for the Professional Practice of Internal Auditing (Standards). The primary objective of the review was to understand the design of The Protiviti Way to the extent necessary to evaluate its conformity to those Standards.

In performing this review, I am fully independent of the Protiviti organization and have the necessary knowledge and skills to undertake this engagement. My work, conducted during March 2017, consisted primarily of reviewing internal Audit – The Protiviti Way effective January 1, 2017 and interviewing selected Protiviti employees to understand the methods used to integrate The Protiviti Way and the Standards.

Based on my review, I believe that the methodologies and procedures outlined in The Protiviti Way, when properly applied by knowledgeable personnel, will result in internal auditing processes that comply with the International Standards for the Professional Practice of Internal Auditing.

The results of my review, as contained in this letter, may be used by Protiviti and distributed to third parties, including clients, until December 31, 2019

Larry D. Hubbard, CIA, CISA, CCISA, CPA
Accredited Internal Quality Assessment Validator
March 12, 2017

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4. PRIOR ENGAGEMENTS WITH BROWARD HEALTH
PRIOR ENGAGEMENTS

Protiviti has not worked with Broward Health within the past five years.

Should Protiviti, or any Protiviti staff working on this engagement during the engagement period, enter into any additional professional relationship with Broward Health, Protiviti will give Broward Health written notice.
5. SIMILAR ENGAGEMENTS WITH OTHER ENTITIES
REFERENCES

Select Client References

Below are organizations that have chosen to partner with us and will vouch for the quality of our services and our abilities. Many other references are available upon request.

Baptist Health South Florida, 6855 Red Road, 6th Floor, Coral Gables, FL 33143-3632

- **Reference:** Karen Brady, Corporate Vice President of Audit and Chief Compliance Officer
- **Phone:** (786) 662-7000  **Email Address:** KarenB@baptisthealth.net
- In December 2018, Protiviti completed an External Quality Assessment, Self-Assessment Validation.

Cigna, 900 Cottage Grove Road, Bloomfield, CT 06002

- **Reference:** Noel Sherman, Senior Director Corporate Audit
- **Phone:** (860) 226-7260  **Email Address:** noel.sherman@cigna.com
- Protiviti performed an External Quality Assessment of Cigna’s U.S. Operations’ Internal Audit Department in April 2018.

Investors Bank, 101 Wood Ave. South, Iselin, NJ 08830

- **Reference:** John Regan, Chief Audit Executive
- **Phone:** (732) 650-3134  **Email Address:** JRegan@investorsbank.com
- In December 2018, Protiviti completed an External Quality Assessment of Investors Bank.
William Thomas  
Managing Director, Tampa, Florida

Areas of Expertise
• Finance and Accounting
• Internal Audit
• Regulatory Compliance
• Governance

Industry Expertise
• Healthcare
• Consumer Products

Education
• B.S. - Va. Tech

Professional Memberships and Certifications
• NACD Board Leadership Fellow
• Certified Internal Auditor (CIA)
• Certified Fraud Examiner (CFE)
• Certified Information Systems Auditor (CISA)
• Certified in Risk Management Assurance (CRMA)
• IIA/QA Validation Certification
• National Association of Corporate Directors (NACD)
• Association of Healthcare Internal Auditors (AHIA)
• Information Systems Audit & Control Association (ISACA)
• Association of Certified Fraud Examiners (ACFE)

Professional Experience
Bill is a Managing Director in Protiviti’s Tampa office with over twenty years experience in corporate governance, risk management, internal audit, and information technology. Bill holds a market leadership role, with responsibility for engagement oversight across a wide range of client relationships. Bill has extensive experience in healthcare, with a principle focus on internal audit, regulatory compliance and enterprise risk management.

Bill is a frequent speaker and advisor to executive management and Boards on matters related to corporate governance. He also serves as Chairman of the Board and Audit Committee Chair for the Florida Council on Economic Education, a major statewide Not-for-Profit organization.

As part of his market responsibilities, Bill works closely with the National Association of Corporate Directors (NACD) to research, organize and deliver presentations on a wide range of corporate governance and SEC regulatory matters.

Major Projects
• Leads Risk Assessment and internal audit engagements covering numerous healthcare entities, including multi-hospital systems, home healthcare agencies, skilled nursing providers and similar organizations.
• Worked with external Counsel to investigate Medicaid billing irregularities for a large NFP child services organization. Managed several similar engagements in support of Client General Counsel to investigate allegations / indications of fraud.
• Served as Interim Compliance Officer for large public health system and provided compliance support activities for academic not-for-profit health system, including privacy and breach reporting.
• Leads several healthcare provider internal audit programs, covering a wide range of clinical-operational, financial and IT audit projects, including areas such as Patient Access, Charge Capture, Collections and Case Management, Billing, HIPAA, Medical Device Security, Meaningful Use, etc.
• Leads a global internal audit / internal control support for a $15b major automobile and equipment rental corporation, covering the US, Latin America, Asia and Europe.
• Directed global internal audit and post-acquisition controls assistance to a $20b high-tech manufacturer. Projects included services across the US, Europe, Latin America and Asia.
• Leads IT Audit Program for a large (14+) hospitals) healthcare provider. Work addresses a variety of IT-related risks including security, infrastructure, change management and vendor management.
• Consults regularly and leads Risk Oversight discussions with a $30b global technology company. Topics include preparing for reputational risk management and Board oversight of cyber security.
• Leads the local NACD chapter activities and event organization, covering a wide range of topics of interest to Board of Directors.
• Organizes and leads annual CPE training events, delivering credit to over 300 CPAs and professionals with similar professional certifications.

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Kyle Furtis
Managing Director,
New York Office

Areas of Expertise
• Quality Assessment Reviews
• Internal Audit
• Sarbanes-Oxley Compliance

Industry Expertise
• Financial Services
• Healthcare
• Manufacturing

Education
• Bachelor of Science degree in Accounting
• MBA in Management of Data Processing - Fairleigh Dickinson University, Madison, NJ

Professional Memberships and Certifications
• Certified Information Systems Auditor (CISA)
• Certified Financial Services Auditor (CFSA)
• Certification in Risk Assurance (CRMA)
• Member of Institute of Internal Auditors (IIA)
• Member of the Information Systems Audit & Control Association (ISACA)
• QAR Accredited by the IIA

Professional Experience
Kyle is a Managing Director with Protiviti. Kyle has 30 years of Internal Audit experience with extensive experience leading and managing Internal Audit outsource, co-source and internal departments to provide assurance on controls and governance and suggest business process improvement, cost containment, and re-engineering ideas. Prior to joining the Company in 2003, Kyle was a Manager with the Internal Audit Services Group for a regional accounting firm. He previously served as Senior Vice President and Director of Financial Audit Services for Summit Bancorp before the company was acquired by FleetBoston Financial. At Summit, his responsibilities included both b and information technology audit.

Major Projects
• Protiviti EQA Practice Leader – Performed 80 Quality Assessment reviews of Internal Audit functions for clients.
• Re-engineered an Internal Audit function in creating Lotus Notes based electronic work-papers, automating audit programs, and establishing continuous audit applications to enable Internal Audit to do “more with less”.
• Clients include healthcare, life science and financial services companies performing Internal Audits, IT audits and SOX testing.
• Responsible for performing internal QA process for three IA departments.
• Performed Risk Assessments at clients to determine Internal Audit Universe.
• Extensive experience presenting Internal Audit reports to Audit Committees.
• Managed an Internal Audit automation project including specification development, programming, implementation and help desk support.
• Leader in the Internal Auditing profession. Currently serves as Chairman of the Board of the North Jersey IIA Chapter.
• Managed 30+ projects designed to provide relevant documentation to clients in order to meet SOX requirements.
• Assisted in the development of Protiviti’s global Anti-Fraud program and methodology.
• Managed and conducted SAS70 reviews for clients.
Vickie Patterson
Director
Tampa, Florida

Professional Experience
Vickie is a Director in Protiviti's Tampa office with over thirty years experience in internal audit, business operations, and information technology, specifically in the healthcare industry. Vickie is also Protiviti's South East Region Lead for healthcare. She has experience in the areas of compliance reviews, investigations, risk assessment, day-to-day program management, revenue cycle (including billing, collections, denials and claims review), comprehensive operational reviews, information systems strategic planning and assessments, and systems analysis and implementation projects.

Vickie has served in an internal audit leadership position with a healthcare provider in the Tampa area specializing in cancer treatment and clinical research, and served in financial leadership positions, including Chief Financial Officer, with publicly traded and not-for-profit healthcare providers.

Major Projects
- Developed Enterprise Risk Management infrastructure for large NFP health system and publically traded Home Health company.
- Performed operational, compliance and billing reviews for multiple Home Health Agencies.
- Performed compliance risk assessment and resulting compliance audits at provider and payer organizations, including Medicare Private Fee for Service and Part D plans.
- Performed risk assessment for specialty hospital and research institute, as well as, directed the delivery, quality, and administrative requirements for all internal audit projects, including system implementations and clinical reviews.
- Project Director/Manager on numerous internal audit business process, operational, and technology reviews for hospitals, home health agencies, hospice organizations, long term care providers, assisted living communities and payers.
- Performed reimbursement process reviews and process improvement documentation and implementation for mail order DME and pharmacy organization.
- Performed denials management project for DME organization identifying the reason for the denial, validating accuracy and assisting the organization in the correction billing processes to decrease denials.
- Served as Interim Compliance Officer for large public health system and provided compliance support activities for academic not-for-profit health system, over 200 provider practices, and DME organization, including privacy and breach reporting.
Erin Gladysz

Associate Director
Tampa

Direct: +1 813.302.6889
Mobile: +1 203.240.5092
E-Mail: erin.gladysz@protiviti.com

Areas of Expertise
- Internal Audit
- Internal Controls & Sarbanes-Oxley (SOX) Compliance
- Public Company Transformation
- Finance & Accounting

Industry Expertise
- Manufacturing & Distribution
- Rental Equipment
- Medical Devices
- Media & Entertainment
- Pharmaceutical

Education
- B.S. – Accounting, University of Connecticut

Professional Memberships and Certifications
- Member, Institute of Internal Auditors (IIA)

Professional Experience
Erin is an Associate Director in Protiviti's Internal Audit and Financial Advisory practice based in Tampa. She has over 14 years of experience working with large and small organizations across multiple industries, including manufacturing, rental equipment, medical devices, entertainment and media, and pharmaceutical development. Erin's focus services are internal audit, internal controls, Sarbanes-Oxley compliance, and financial reporting remediation and compliance.

Prior to Protiviti, Erin was the head of Internal Audit for a publicly traded international manufacturing company, leading the SOX compliance initiative and other operational and compliance audits. She also ran the SOX PMO for a large publicly traded media provider for their S-1 filing during year-1 SOX transformation. Previously, she spent 5 years with PwC in their assurance practice in New York City and Metro DC markets.

Major Projects
- Sarbanes Oxley Compliance: As part of public company initiatives, Erin has lead multiple Sarbanes-Oxley compliance engagements including overseeing large audit teams, reporting directly to client executive and senior management, and working one-on-one with client external auditors. Erin’s experience includes: risk assessment and scoping activities, identification and evaluation of key process level controls and entity level controls, evaluation of control design and operating effectiveness, evaluation of segregation of duties, key report testing, control optimization/rationalization, testing and remediation.
- Public Company Transformation – Erin has assisted companies with IPO readiness activities, which includes functioning as the project and program management office and implementation of governance activities that meet the requirements of being a public company, prioritizing activities to bridge identified gaps.
- Internal Audit Co-Sourced and Out-Sourced Engagements: Erin has planned, executed, and reported on various financial, operational, and compliance related internal audit engagements for clients across multiple industries. This includes the preparation of audit programs, development of testing steps consistent with key risks and audit objectives and, and reporting on audit results.
- Internal Audit – Erin has lead internal audit projects with either a financial, operational or strategic ‘focus,’ including: development of the annual risk assessment and audit plan, scoping of projects, staffing, execution, audit reports, and communication to audit committee and senior management. Erin also has experience helping clients assess their current internal audit infrastructure including: conformity to The Standards, efficiency and effectiveness in carrying out IA’s mission, perception of IA through interviews and surveys, and identify best practices and opportunities to enhance IA’s work process and management of resources to continue to create value to the organization.
Kristina Simmons
Manager
Tampa Office

Areas of Expertise
- Internal Audit
- Regulatory Compliance
- Sarbanes Oxley

Industry Expertise
- Healthcare Providers

Education
- University of South Florida
- B.S Accounting

Professional Memberships and Certifications
- Member of the Health Care Compliance Association (HCCA)
- Member of the Healthcare Financial Management Association (HFMA)
- Member of the Institute of Internal Auditors (IIA)
- President of the Florida West Coast Chapter of the IIA
- Certified Internal Auditor (CIA)
- Certified Healthcare Compliance (CHC)
- Completion of the IIA’s Quality Assessment Training

Professional Experience
Kristina is a Manager in Protiviti’s Internal Audit and Financial Advisory practice. Based out of the Tampa office, Kristina has approximately twelve years of professional experience providing operational, financial, and regulatory consulting and internal audit services to the healthcare industry. Kristina serves many Provider’s within Protiviti’s healthcare practice, focusing on regulatory compliance and internal audit. She has experience in the areas of revenue cycle (including billing, collections, denials and claims review), comprehensive operational reviews, and compliance risk assessment and support activities.

In addition to serving clients, Kristina is a member of Protiviti’s Internal Audit Training and Methodology team. In this capacity she manages Protiviti’s internal audit trainings as well as Protiviti’s internal quality review process.

Major Projects
- Managed Protiviti’s internal quality review process for the past four years. As part of this process Kristina helps teams ensure they are adhering to Protiviti’s internal audit policies and the IIA Standards.
- Provided compliance support and internal audit services at numerous large hospitals, home health, and hospice agencies. Responsibilities included managing compliance investigations, addressing day to day compliance issues, and managing the annual audit plans. Projects completed include compliance program effectiveness review, risk assessment, authorization process review, billing, collections and cash posting review, charge capture review, provider based billing review, denials management, patient status review, accounts payable review, HR/PR review, procurement process review, and several regulatory compliance reviews.
- Managed Compliance Program Reviews at several large hospital systems. Responsibilities included reviewing the effectiveness of the current compliance program and identifying gaps in the approach/management as compared to recommendations as provided by the Department of Health and Human Services Office of Inspector General (OIG).
- Executed and supervised over ten Sarbanes-Oxley Compliance engagements across various industries. Responsibilities included the scopeing and risk assessment of business processes, documentation and evaluation of risks and controls, documentation of process walkthroughs, development of test plans, execution and supervision of testing for all business processes, coordination with external auditors, and reporting to senior management.

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7. SPECIFIC ENGAGEMENT APPROACH
OUR INTERNAL AUDIT ASSESSMENT METHODOLOGY

Protiviti closely follows the External Quality Assessment (EQA) Standards when evaluating Internal Audit Department procedures. This EQA approach addresses all the requirements of the Standards. Our approach is consistent with and expands on the methodology developed in the IIA’s Quality Assessment Manual, and incorporates the needs of Internal Audit and key stakeholders.

Objective of the Approach

- Assessment of the internal audit activity’s conformance with the Standards;
- Assessment of the effectiveness of the internal audit activity within the context of the function’s charter and stakeholder expectations; and
- Providing counsel to internal audit personnel on improvement opportunities and/or emerging practices.

Assessment Criteria

The criteria used in the performance of the quality assessment review include:

- The Institute of Internal Auditors (“IIA”) International Professional Practices Framework (“IPPF”) which includes both mandatory and strongly recommended guidance:
  - Mandatory Guidance: Core Principles, Definition of Internal Auditing, Code of Ethics and the International Standards for the Professional Practice of Internal Auditing (collectively referred to here as the “Standards”); and
  - Recommended Guidance: Implementation and Supplemental Guidance including Practice Advisories and Practice Guides.
- Key internal audit documents, (such as charter, plans, policies & procedures, etc.);
- Stakeholder needs and expectations; and
- Leading internal audit practices derived from Protiviti’s experience, benchmarking information and thought leadership.
PROTIVITI’S APPROACH TO QUALITY ASSESSMENTS

Our six-phase approach to conducting Quality Assessments is shown below.

1. Plan and Design the Quality Assessment
   - Project Kick off
   - Define scope and depth of review
   - Agreement on assessment criteria
   - Project management protocols
   - Finalize project plan

2. Prepare and Gather Background Information
   - Review of shelf data and other relevant materials
   - Familiarization and selected walkthroughs
   - Review of Internal Audit CA function
   - Review IA Strategic Plan

3. Select and Review Policies, Procedures and Planning Documents
   - Review detailed processes and supporting documentation:
     - Policies and Procedures
     - Audit universe, annual risk assessment and planning
     - Assignments and supporting working papers
     - Reporting to key stakeholders
     - Issue tracking and follow-up

4. Review Interviews / Survey / Proprietary / Diagnostic Tools
   - Conduct interviews, including with:
     - Selected Audit Committee members
     - Members of Senior Management and Audit Customers
     - Internal Audit Management and Staff
     - External Auditors
     - Others as deemed appropriate
   - Complete Protiviti assessment diagnostic tools
   - Review work papers (sample of audits/consulting projects)

5. Discuss Observations
   - Analysis and review
   - Comparative analysis to leading practice
   - Selected follow-up
   - Review observations with Project Sponsor

6. Issue report with conclusion
   - Prepare written report with findings:
     - Opinion on conformance
     - Efficiency and effectiveness
     - IA strengths
     - Opportunities
     - Recommendations
     - Discussions and review with IA and Project Sponsor
     - Next Steps

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EQA INTERVIEW METHODOLOGY

Obtaining feedback from Internal Audit stakeholders is a critical component of our EQA methodology. We summarize this feedback in our reporting (anonymously) to enable you to build action plans to address any issues raised. Below we have summarized some of the key points in our interview approach.

**Methodology**

- The IIA has issued standard tools for conducting EQAs, including interview guides. We use these interview guides as the basis of our interviews. There are four interview guides, tailored to the job function of the interviewee, these are:
  a) CAE
  b) Board Members and Senior Operating Management
  c) External Auditors and Other Service Providers
- Using the IIA's tools as the basis for our interviews is the best way to align the feedback provided back to the Standards.
- We typically limit interviews to 30 minutes, but are happy to extend the interviews upon request.

**Suggested Interviews**

We recommend the following interviews are completed, but will agree the final listing as part of the planning phase of the project.

- Head of Internal Audit
- Audit Committee Chair
- Chief Executive Officer
- Chief Financial Officer
- Chief Information Officer
- General Counsel
- Audit Client 1
- Audit Client 2
- Audit Client 3
- Partner, External Auditor
- Internal Audit Manager
- Guest Rotational Internal Auditors

**Example Questions**

1. Are Internal Audit staff knowledgeable in your area, including adequate understanding of key technologies in use at your organization?
2. Do you have adequate input into the Internal Audit function's risk assessment and planning of services to your area?
3. Does the Internal Audit function help you identify significant risks and improve the organization's risk management, control, and governance systems?
EQA SURVEY OF INTERNAL AUDIT STAFF

Obtaining feedback from Internal Audit staff is also critical to measure and understand their attitude, feedback, motivation, and satisfaction. We can send out a survey to all staff and will ask them to provide a response of Strongly Agree, Agree, Disagree or Strongly Disagree to a variety of statements relating to Internal Audit Governance, Staff, Management and Process. We will summarize their feedback and include the results in our final report. We can also disseminate a similar survey to Management if you desire.

<table>
<thead>
<tr>
<th>Internal Audit Governance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Internal Audit is perceived across the organization as adding value and helping accomplish its objectives and mitigate risks.</td>
</tr>
<tr>
<td>2. Internal Audit personnel are objective and independent, free of bias, and have free and unrestricted access to records, information, locations, and employees during the performance of each engagement.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Internal Audit Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. Internal Audit management provides me with opportunities and training to develop the skills and knowledge necessary to perform all of my audit engagements and keep up to date with changes in the business, our industry, and relevant regulatory issues.</td>
</tr>
<tr>
<td>4. I have adequate audit knowledge of risks and controls to effectively perform my audit engagements.</td>
</tr>
<tr>
<td>5. My performance is reviewed on a regular and sufficiently frequent basis, the criteria used are adequate, the reviews are meaningful and helpful, and result in actionable plans to address areas of growth.</td>
</tr>
<tr>
<td>6. Roles and responsibilities within Internal Audit and within each individual project are clearly communicated and understood.</td>
</tr>
<tr>
<td>7. I understand my workload and have adequate capacity to complete the tasks assigned to me.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Internal Audit Management</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Internal Audit actively encourages collaborative effort between internal audit management and staff to effectively complete our engagements in a timely manner.</td>
</tr>
<tr>
<td>9. Internal Audit management provides the time, tools, and resources necessary to complete my job in an efficient and effective manner.</td>
</tr>
<tr>
<td>10. Auditees (business unit being audited) are cooperative throughout the audit process, including during vetting of audit issues and providing management responses.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Internal Audit Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. The audit process is clearly defined, communicated, and understood at all levels within Internal Audit.</td>
</tr>
<tr>
<td>12. Internal Audit uses computer-assisted audit techniques, including data mining, to facilitate data collection and analysis during completion of our engagements.</td>
</tr>
</tbody>
</table>

Please note that surveys are optional as noted in the IIA EQA Manual.
APPROACH – COMMUNICATION AND REPORTING

Protiviti will coordinate activities with the Pearson designated project sponsor to satisfy the project objectives. Through these regular working sessions, the status of the work is reviewed, all significant issues are discussed, and agreement on next steps is reached. Such a collaborative approach formalizes communication and helps ensure ongoing focus on business priorities.

<table>
<thead>
<tr>
<th>Reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td>• The report will summarize the scope, approach, results and recommendations related to the review.</td>
</tr>
<tr>
<td>• Issues will be validated and discussed with the project owner and sponsor regularly.</td>
</tr>
<tr>
<td>• A formal findings meeting will be held with client management at the conclusion of the engagement and Internal Audit management will subsequently be given a draft of the written report for review and comment.</td>
</tr>
<tr>
<td>• If requested, Protiviti will present the results to the Audit Committee.</td>
</tr>
<tr>
<td>• A sample Quality Assessment report is shown on the next page.</td>
</tr>
</tbody>
</table>

Given our experience in over 400 EQAs, we understand the value of clear, factual, and value-add reporting with no ‘surprises’ and that is our commitment to you.
EXAMPLE DELIVERABLE: EQA

Protiviti will provide a final report that summarizes the results of the EQA, includes an opinion on Internal Audit’s conformance with the Code of Ethics and the IIA Standards, and opportunities for improvement that will further enhance their conformance. Below are snapshots of an example EQA report, which we can customize to meet your needs.
EXAMPLE EQA PROJECT PLAN

The plan below shows an indicative project timeline. The actual commencement date will be agreed upon as part of the planning process.

<table>
<thead>
<tr>
<th>#</th>
<th>Task</th>
<th>Week</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Planning</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Planning Meeting</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Issue Planning Guides and Document Request</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Confirm Interviewees</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Return Completed Planning Guides</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Fieldwork</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Provide Requested Documents</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Review Planning Guides and Supporting Documents</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Stakeholder Interviews</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>Workpaper Assessment</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>Preliminary Close Meeting</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>Reporting</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Prepare and Submit Draft Report</td>
<td>10</td>
</tr>
<tr>
<td>11</td>
<td>Meeting to Discuss Draft Report</td>
<td>11</td>
</tr>
<tr>
<td>12</td>
<td>Issue Final Report</td>
<td>12</td>
</tr>
</tbody>
</table>

Legend: Protiviti Activities, Micron Activities, Joint Activities, On Site Activity

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8. IDENTIFICATION OF ANTICIPATED PROBLEMS
IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

Protiviti has performed hundreds of EQAs and usually we do not encounter any problems with completion. When we do run into issues, in most instances the problem is the result of:

1) Inability to schedule interviews timely – the problem could be that executives are not available, or more pressing initiatives take precedence and staff are not accessible. When this occurs, we will make ourselves available for phone interviews, or other suggestions to take advantage of any available time. It may also be in the best interest of everyone to delay the audit until such time as pressing initiatives are completed.

2) Access to Workpapers – often the audit work paper software utilized by the internal audit team does not allow additional access without purchasing licenses, and/or the process to gain access to too cumbersome to warrant allowing Protiviti to have read-only ability. In this case, we will request the necessary documents be printed and provided, and/or have staff available to sit with our auditors and walk through the necessary workpapers.
9. ADDITIONAL SCOPE SERVICES
**ADDITIONAL SERVICES**

In addition to the services in scope specified in the Proposal Request, Protiviti will also perform a survey of Internal Audit Stakeholders and, at a high level share the results of the survey as demonstrated below. We will also provide additional benchmarking information, comparing Broward Health to similar organizations (see next page).

1. **Internal Audit Governance**

<table>
<thead>
<tr>
<th></th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1.0</td>
<td>3.6</td>
<td>3.5</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>3.2</td>
<td></td>
<td>3.3</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>3.7</td>
<td>3.7</td>
<td>3.6</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>3.7</td>
<td>3.7</td>
<td>3.6</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>3.5</td>
<td>3.5</td>
<td>3.7</td>
<td>3.6</td>
</tr>
</tbody>
</table>

   - Our internal audit activity is perceived as adding value and helping our organization accomplish its objectives.
   - Our internal audit activity personnel have fair and unrestricted access to records, information, locations, and employees during the performance of their engagements.
   - My chief audit executive effectively promotes the value of our internal audit activity within our organization.
   - Our internal audit activity staff is fully aware of, and completely conforms to, both the Principles and the Rules of Conduct that comprises the Code of Ethics established by the Institute of Internal Auditors (IIA).
   - Our internal audit activity staff is fully aware of, and completely conforms to, The IIA's International Standards for the Professional Practice of Internal Auditing (Standards) relating to objectivity and due professional care and the Code of Ethics.
   - Our internal audit activity has a conflict of interest policy to report any perceived or actual issues that may have an influence on the independence and objectivity of the auditors.

2. **Internal Audit Management**

<table>
<thead>
<tr>
<th></th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1.0</td>
<td>3.6</td>
<td>3.5</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>3.5</td>
<td>3.3</td>
<td>3.4</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>3.5</td>
<td>3.5</td>
<td>3.6</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>3.5</td>
<td>3.5</td>
<td>3.4</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>3.5</td>
<td>3.5</td>
<td>3.4</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>3.5</td>
<td>3.5</td>
<td>3.5</td>
<td></td>
</tr>
</tbody>
</table>

   - Our internal audit activity management has established policies and procedures that clearly guide the operation of our internal audit activity.
   - Our internal audit activity actively encourages collaborative effort between internal audit management and staff to effectively complete our engagements in a timely manner.
   - Our internal audit activity competently assesses the adequacy and effectiveness of our organization's system of internal controls.
   - Our internal audit activity adequately assesses the effectiveness of risk management processes employed by management to achieve our organization's objectives.
   - Our internal audit activity effectively promotes appropriate ethics and values broadly across our total organization.
   - Our internal audit activity adequately assesses the effectiveness of governance processes, including ethics-related programs and activities.
<table>
<thead>
<tr>
<th>Metric</th>
<th>Client</th>
<th>GAIN* Industry Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Staff Count – Over $25B</td>
<td>40</td>
<td>60%</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td>21%</td>
</tr>
<tr>
<td>% of Staff with certification</td>
<td></td>
<td>21</td>
</tr>
<tr>
<td>IT Auditors as a Percentage of Total Auditors</td>
<td>60%</td>
<td>82%</td>
</tr>
<tr>
<td>Audit Life Cycle – End of Fieldwork to Final Report</td>
<td>38</td>
<td>38</td>
</tr>
<tr>
<td>Average Training Hours per Auditor</td>
<td></td>
<td>$185,404</td>
</tr>
<tr>
<td>Total Cost per Auditor</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Industry Benchmark = Technology Companies

* IIA GAIN information is a summary of internal audit information from companies that is used for benchmarking purposes.
10. PRICE PROPOSAL FORM
PRICE PROPOSAL FORM

Only this portion of the proposal shall include the proposed cost. A total firm-fixed dollar amount for the completed project shall be provided on the Proposal Cost Summary Form and shall be included in the Proposal submittal under Section 10 with the submittal form below.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>HOURS</th>
<th>STD. HOURLY RATES</th>
<th>QUOTED HOURLY RATES</th>
<th>TOTAL QUOTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>MANAGING DIRECTOR/</td>
<td>70</td>
<td>$350.00</td>
<td>$275.00</td>
<td>$19,250</td>
</tr>
<tr>
<td>DIRECTOR</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ASSOCIATE DIRECTOR/</td>
<td>50</td>
<td>$280.00</td>
<td>$210.00</td>
<td>$10,500</td>
</tr>
<tr>
<td>SR. MANAGER</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MANAGER</td>
<td>16</td>
<td>$240.00</td>
<td>$185.00</td>
<td>$2,960</td>
</tr>
<tr>
<td>SENIOR</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CONSULTANT</td>
<td>16</td>
<td>$200.00</td>
<td>$165.00</td>
<td>$2,640</td>
</tr>
<tr>
<td>CONSULTANT</td>
<td>8</td>
<td>$150.00</td>
<td>$135.00</td>
<td>$1,080</td>
</tr>
<tr>
<td>SUBTOTAL</td>
<td>160</td>
<td></td>
<td></td>
<td>$36,430</td>
</tr>
</tbody>
</table>

Other Expenses: (Specify)

- Miscellaneous travel expenses
  $3,670

TOTAL ALL INCLUSIVE PRICE

$40,000

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction form the total price.

Protiviti, Inc.

COMPANY NAME

(813) 348-3373

TELEPHONE

William.thomas@protiviti.com

E-MAIL ADDRESS

Managing Director

AUTHORIZED SIGNATURE

TITLE

Broward Health Medical Center | Broward Health North | Broward Health Imperial Point | Broward Health Coral Springs | Salal Foundation Children's Hospital | Broward Health Weston
Broward Health Community Health Services | Broward Health Physician Group | Broward Health International | Broward Health Urgent Care | Broward Health Foundation
SIGNATURE AUTHORIZATION FORM

Signature Authorization Form must be signed by an individual who has authority to bind Contractor to the submitted Response to be considered.

DATE: 4/26/2019

LEGAL NAME OF COMPANY: Protiviti, Inc.

ADDRESS: 4221 W. Boy Scout Blvd., Suite 850

CITY AND STATE: _____________________________________ ZIP 33607

TELEPHONE: 813-348-3373 FAX: ___________________________

E-MAIL ADDRESS: William.thomas@protiviti.com

ADDENDUM ACKNOWLEDGEMENT
ADDENDUM ONE Received __________
ADDENDUM TWO ________________________________
ADDENDUM THREE ________________________________

SIGNATURE: __________________________________________

TITLE: Managing Director PRINT/TYPE NAME William Thomas
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

1. Outside Interests (Other than investments) - e.g., holding a position as officer, partner, director, proprietor or otherwise in any business entity which to the best of my knowledge does business with, or competes with, the North Broward Hospital District.

PLEASE CHECK APPLICABLE: ☑ None ☐ Disclosure (explain below)

2. Investments - Having a material interest (including the direct or indirect ownership of the assets or equity of a business entity) in any business entity which to the best of my knowledge does business with or competes with the North Broward Hospital District, or where the opportunity for personal gain is materially increased due to the relationship of the District with the business entity in which there is a material interest.

PLEASE CHECK APPLICABLE: ☑ None ☐ Disclosure (explain below)

3. Outside Activities - e.g., rendering services (including directive, managerial, or consultative) to any business entity doing business, or competing with the North Broward Hospital District.

PLEASE CHECK APPLICABLE: ☑ None ☐ Disclosure (explain below)
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

4. Inside Information - e.g., using or disclosing information relating to the North Broward Hospital District's business, not available to members of the general public and gained by reason of declarant’s affiliation with the North Broward Hospital District, for the personal gain or benefit of the declarant.

PLEASE CHECK APPLICABLE:  □ Disclosure (explain below)  □ None

I have read the referenced resolution regarding disclosure of conflict of interest, and agree to abide by the provisions thereof. I ACKNOWLEDGE that the disclosure of conflicts of interest or potential conflicts is an ongoing obligation and further agree to disclose any changes to these answers. I further acknowledge that a failure to disclose or to resolve conflicts is a violation of the Code of Conduct and Ethics of the Commissioners of the North Broward Hospital District. I have disclosed to the best of my knowledge any potential conflict of interest in the comment’s section (above) or have attached additional documents. I understand that my deliberate failure to make a full disclosure of any potential conflict of interest may constitute cause for the immediate termination of all Agreements.

4/26/19

Date

Signature
Managing Director

Title
Protiviti, Inc.

Business Name
<table>
<thead>
<tr>
<th>No.</th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>
| 1   | Do you or any immediate family member have a direct or indirect ownership or investment interest in any entities that provide health care services to a Broward health Region/Facility or Affiliate?  
(This includes an ownership or investment interest in a company that holds some ownership or investment interest in any entity that furnishes health care services.) |     | X   |
| 2   | Do you have an immediate family member who is employed by, contracted with, or does business with Broward Health?                                                                                               |     | X   |
| 3   | Are you involved with a company owned in whole or part by a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?                      |     | X   |
| 4   | Are you involved with a company owned in whole or part by any person (other than a physician or an immediate family member of a physician) who may refer patients to a Broward Health Region/Facility or Affiliate?                                 |     | X   |
| 5   | Are you involved with a company that employs or contracts with a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?                            |     | X   |

Please provide additional detail for each question you have responded to with "Yes," including a description of your involvement with the company or entity:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

I represent that the answers provided herein are truthful and accurate as of the date of my signature below. I agree to immediately notify the Region/Facility of any changes in the above-disclosed information.

[Signature]

[4/26/19]

William Thomas

Managing Director

Print Name

4817-8818-3849.1

Title
Face the Future with Confidence
April 29, 2019

Broward Health Supply Chain Bids Department
Broward Health
1800 NW 49th Street
Ft. Lauderdale, FL 33309

To the Broward Health Supply Chain Bids Department:

We greatly appreciate the opportunity to submit our proposal to provide professional services to Broward Health (“The District”). The following proposal reflects our understanding of your needs and illustrates the approach we will take in providing a quality assessment review to the District.

We hope that you will view RSM US LLP (RSM) as unique in that we provide a blend of national experience with the personal level of attention you might expect from a local accounting firm. With a reputation for quality and dedication, we believe you will find that we are well qualified to meet and exceed your expectations.

Thank you for considering RSM for your quality assessment needs. Once you have had the opportunity to review our qualifications as detailed in this proposal, we would be pleased to discuss your requirements further and make a presentation to your team. In the interim, please feel free to contact me with any questions. I can be reached at +1 904 466 8602 and via email at jamie.burgess@rsmus.com.

Sincerely,

Jamie Burgess
Partner, Risk Consulting
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SECTION 2 - SCOPE OF SERVICES

The District is seeking to conduct an external quality assessment review of the District’s Internal Audit Department. This will be a one-time quality assessment review of the District’s Internal Audit Department and Audit Committee independence and autonomy. Based on the RFP, the services to be rendered will include:

- Examination of the structural and functional independence and autonomy of the Audit Committee and Internal Audit Department through the District’s Audit Committee Charter to ensure proper standards and governance are achieved
- Assess the Internal Audit Department’s conformity with the IIA International Standards for the Professional Practice of Internal Auditing, including mandatory and non-mandatory provision
- The Internal Audit Department’s objectivity and proficiency, including knowledge, skills, experience and technical proficiency for specialized operations
- The Internal Audit Department’s continuing professional development program for internal audit personnel
- The Internal Audit Department’s quality assurance program
- The Internal Audit Department’s management, including resource management, policies and procedures, department management reporting and overall supervision quality
- The Internal Audit Department’s risk assessment methodology and documentation
- The Internal Audit Department’s planning processes (including annual planning and audit planning)
- Audit execution, including audit program design, execution and workpaper documentation
- Reporting, including the quality and timeliness of reporting to department management, senior management and the Audit Committee
- Monitoring practices, including exception tracking and follow-up
- The Internal Audit Department’s alignment with other risk management efforts within the District, such as Enterprise Risk Management
- A review of the adequacy and testing for adherence to the Internal Audit Department’s written audit policies and procedures
- Any additional services, as suggested

The engagement team is not aware of any independence matters relative to Broward Health as defined by IIA Standards and Government Auditing Standards. Upon client acceptance, a full conflict check will be performed.

As described on the following pages, RSM has the resources and capabilities to help meet the District’s goals and objectives. We are excited about the opportunity to serve you.
SECTION 3 - PROPOSER QUALIFICATIONS AND EXPERIENCE

RSM US LLP is the U.S. member of RSM International, a global network of independent audit, tax and consulting firms with more than 43,000 people in over 120 countries. If selected our team will leverage the client site as well as our Fort Lauderdale office during fieldwork.

Internal audit qualifications

RSM’s qualified team of internal audit advisors is uniquely equipped to develop and execute an effective independent QAR of the District’s internal audit function and provide leading practice perspective and potential recommendations to enhance department performance. Through decades of successful internal audit experience, our advisors understand your business needs and objectives, and take a holistic perspective to address your immediate and underlying concerns. Our people, depth of resources, differentiated methodology and experience combine to provide comprehensive and effective solutions for your internal audit needs.

We understand the risk drivers and business demands of a myriad of different organizations, and have the tools and experience to address your specific needs. We continuously invest in technical training for our internal audit and risk advisory practitioners, ensuring that they are applying leading practices, emerging technological advancements and internal controls process improvements to internal audit engagements. In addition, we also make ongoing investments in refining our methodologies and introducing innovative process enablers, such as our proprietary Auditor Assistant audit management platform.

Ultimately, our practice and service offerings have supported continued client satisfaction. In our 2017 Client Loyalty Study, nearly 100 percent of risk advisory respondents rated their client service team’s technical knowledge as excellent or very good. We continually add experienced advisors and enhance service capabilities to stay ahead of risk trends and issues, and protect your business interests.
Our internal audit professionals are leaders in the field, with over 500 advisors actively involved in the Institute of Internal Auditors (IIA), the premier association for internal auditors. In addition, RSM is an IIA Principal Partner, representing the highest level of participation an organization can have. Through the IIA relationship, RSM participates in training, publishing, speaking and conference engagements, both at the national and international level. We leverage this relationship and interaction with thousands of internal audit professionals to develop leading practices that we can apply to your engagement.

Our Professionals

The District has underscored its interest in working with a team that can deliver insight into the risk management processes and program. To meet this expectation, we have assigned a team of professionals who are dedicated to providing internal audit service. (Refer to section 6 for details related to number and nature of the professional staff to be employed in this engagement on a full-time basis and the number, the nature of the staff to be so employed on a part-time basis).

Our Experience

Health care organizations need impeccable service, strong industry knowledge and value through an efficient and proactive approach. We have a clear understanding of the unique challenges that health care providers face and are committed to serving clients in all sectors of this industry. Our team structure, staffing, service approach, communication and coordination are refined to fit the unique needs of each of our health care clients.

RSM has served health care organizations for more than 50 years; we are a leading provider of professional services to this industry. Over 2,800 health care clients nationwide rely on us for audit and tax services as well as operational, revenue cycle and reimbursement consulting, strategic planning, risk management and information technology services.

Our health care clients consist of over 400 hospitals and health systems, plus physician practices and medical groups, health plans, hospice, skilled and assisted living, trauma and urgent care centers, as well as foundations. (Refer to section 5 for details related to our experience with providing the requested services for hospitals and health care systems).

The District will benefit from our health care depth, which provides us perspective on issues such as health care information technology (IT) system optimization, revenue cycle transformation, regulatory compliance and reporting, reimbursement strategy, enterprise risk management, mergers and acquisitions, and other areas that affect your financial performance.

We have heavily invested in our health care IT practice and bring a truly end-to-end practice that combines technical expertise and operational experience in an integrated health care setting.
Our Southeast region practice serves clients from 26 offices, including Virginia, Florida, Alabama, District of Columbia, Georgia, Maryland and North Carolina, with over 130 committed health care professionals. The depth and breadth of our health care and health plan practice provides us with a broad base of knowledge and experience upon which to draw in serving you.

The overall benefit to the District is service by a team of professionals with the regulatory and industry knowledge and experience required for the type of long-term, trusting, open and valuable relationship you seek. Your internal audit team has a passion for the health care industry. They focus on health care-related clients throughout the entire year.

When health care organizations need to take strategic actions, RSM is positioned to help them make the most of the opportunity and position themselves for the future. The following graphic provides a summary of RSM capabilities specific to the healthcare industry.

---

**CAPABILITIES AND SERVICES AT A GLANCE**

<table>
<thead>
<tr>
<th>Clinical</th>
<th>Revenue</th>
<th>Compliance</th>
<th>Health Information technology</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Labor and productivity</td>
<td>- Revenue cycle</td>
<td>- Risk assessments</td>
<td>- Technology assessment and strategy</td>
</tr>
<tr>
<td>- Process improvement - care coordination</td>
<td>- Revenue integrity</td>
<td>- Compliance program</td>
<td>- System and vendor selection</td>
</tr>
<tr>
<td>- Business intelligence and data analytics - quality metrics; population health</td>
<td>- CDM review; charge capture; coding</td>
<td>- Internal audit</td>
<td>- Project management and IVV</td>
</tr>
<tr>
<td>- EHR usability</td>
<td>- ICD-10</td>
<td>- Meaningful use</td>
<td>- Security and privacy</td>
</tr>
<tr>
<td></td>
<td>- Cost and profitability analysis</td>
<td>- HiPAA, PCI-DSS</td>
<td>- Systems integration</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Cost reporting</td>
<td></td>
</tr>
</tbody>
</table>

---

**Who we are**

**Vision**
RSM’s vision is to be the first-choice advisor to middle market leaders.

**Purpose**
RSM is committed to guiding clients through their business challenges.

**Values**
RSM encourages employees and partners to demonstrate the following values at all times:

- **Respect**—Treat others as we would like to be treated
- **Integrity**—Do the right thing
- **Teamwork**—Work together effectively
- **Excellence**—Be the best in everything we do
• Stewardship—Better our firm and develop our people

Consulting services we provide

Risk advisory services
All companies need to adhere to regulatory standards, maintain effective controls throughout the organization and protect the security of your information assets. We can assist you in identifying vulnerabilities—then work with you on solutions that support your goals in areas such as consumer regulatory compliance, internal audit transformation, information technology internal audit, governance, security and privacy, anti-fraud, compliance and enterprise risk management.

Transaction advisory services
Our experienced transaction advisory professionals thoroughly analyze and validate financial, operational and strategic assumptions to reveal opportunities and bring potential dangers to light. We can help you structure the deal to capture tax efficiencies and support successful integration of business operations, cultures and strategies.

Financial advisory services
Whether you are acquiring a target or integrating an acquisition, restructuring your organization, seeking financial reporting or process improvement help, considering going public or facing a lawsuit, you may be stretching the capabilities of your internal resources. Our financial advisory services professionals deliver the specialized, objective financial advice you need to clearly understand your options, opportunities and exposures.

Technology and management consulting services
Technology is instrumental in driving business growth. Combining technical knowledge and business acumen with our full range of IT services, we assess complex situations, devise effective solutions and implement them for you efficiently and with minimal disruption.

Benefits of partnering with RSM client servers
For over 90 years, RSM has served the needs of dynamic organizations like the District. Everything about us—our deep industry experience, our culture and our values—helps us respond to your needs, earn your trust and contribute to your success. Our approach to each engagement is to partner with our clients to fully understand their needs. We then work together to custom design solutions responsive to the identified objectives. This is how the District will experience The Power of Being Understood®.

Communication and responsiveness
With RSM, you will have significant contact with our engagement team leaders and responsive service from all members of your engagement team. This reflects our customer service philosophy, which focuses on keeping you informed during all stages of the engagement, through scheduled meetings and informal touch points to sharing thought leadership, industry leading practices and fresh ideas. Jamie Burgess and her team will provide you with a high degree of personal attention so that we not only understand and help you meet your objectives, but we also reach out to you to learn of any challenges or opportunities for the District and to provide advice and insight. Our service delivery philosophy is simple: we focus on you and your business.
System Review Report

To the Partners of
RSM US LLP
and the National Peer Review Committee
of the American Institute of Certified
Public Accountants Peer Review Board

We have reviewed the system of quality control for the accounting and auditing practice of RSM US LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards, audits of employee benefit plans, audits performed under FDICIA, and audits of carrying broker-dealers, and examinations of service organizations [Service Organizations Control (SOC) 1 and 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of RSM US LLP applicable to non-SEC issuers in effect for the year ended April 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. RSM US LLP has received a peer review rating of pass.

BKD, LLP

December 2, 2016
Legal Matters

RSM US LLP is a national provider of accounting, tax and consulting services. Like other professional services firms, we engage in matters with legal and regulatory implications as a part of doing business. At any given time, most public accounting firms will have ongoing legal activity.

As is customary within the accounting profession and other professional practices, RSM does not disclose information pertaining to legal proceedings or investigations in process. Settlements and regulatory activity often involve matters that are bound by confidentiality agreements and orders that prohibit comment. However, in June 2018, a public administrative order was issued regarding the firm’s settlement of charges brought by the SEC related to the 2011 audit of Madison Capital Energy Income Fund. The firm agreed to be censured and to comply with undertakings, including performing and completing a review and evaluation of the sufficiency and adequacy of certain RSM quality controls, policies and procedures.

There are no pending or actual claims that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically.

Like other professional services firms, RSM US LLP engages in matters with legal and regulatory implications as a part of doing business. Therefore, we maintain a system of quality control that is structured to provide reasonable assurance that our personnel comply with applicable professional standards and applicable regulatory and legal requirements.

RSM does not release information pertaining to disciplinary actions against the firm or our personnel. However, there are no pending disciplinary matters, nor have there been any such matters in the past three years, that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically.

SECTION 4 - PRIOR ENGAGEMENTS WITH BROWARD HEALTH

<table>
<thead>
<tr>
<th>Engagement/Year</th>
<th>Scope of Work</th>
<th>Date</th>
<th>Engagement Principal</th>
<th>Engagement Office</th>
<th>Principal client contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>FFY 2021</td>
<td>Wage Index</td>
<td>Ongoing</td>
<td>Jim Sink 563 340 0701</td>
<td>Tampa, FL</td>
<td>Ed Mesco 954 767 5202</td>
</tr>
<tr>
<td>FFY 2020</td>
<td>Wage Index</td>
<td>2016</td>
<td>Jim Sink 563 340 0701</td>
<td>Tampa, FL</td>
<td>Ed Mesco 954 767 5202</td>
</tr>
<tr>
<td>FFY 2016</td>
<td>Wage Index</td>
<td>2012</td>
<td>Jim Sink 563 340 0701</td>
<td>Tampa, FL</td>
<td>Ed Mesco 954 767 5202</td>
</tr>
</tbody>
</table>

RSM affirms that we will give Broward Health written notice of any professional relationships entered into during the period of this engagement.
### SECTION 5 - SIMILAR ENGAGEMENTS WITH OTHER ENTITIES

<table>
<thead>
<tr>
<th>Engagement</th>
<th>Scope of Work</th>
<th>Engagement Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Brooks Rehabilitation</strong>&lt;br&gt;– provides rehabilitation solutions, from acute care to ongoing outpatient care and beyond.</td>
<td>An assessment of Client A’s Internal Audit and Compliance functions.</td>
<td>Engagement Date: April 9 – May 15, 2016&lt;br&gt;Engagement Principal: Jamie Burgess, RSM Partner: <a href="mailto:jamie.burgess@rsmus.com">jamie.burgess@rsmus.com</a>&lt;br&gt;904.466.8602&lt;br&gt;Client Contact will be provide upon request.</td>
</tr>
<tr>
<td><strong>University Hospital</strong>&lt;br&gt;- a major not-for-profit health care system which operates 18 hospitals, more than 50 health centers and outpatient facilities, and 200 physician offices in 16 counties.</td>
<td>An assessment of Client B’s enterprise risk management function and activities, including third line of defense being Internal Audit.</td>
<td>Engagement Date: June 2018 – February 2019&lt;br&gt;Engagement Principal: Adam Marshall, RSM Director: adam.marshall@rsmus&lt;br&gt;410.246.9251&lt;br&gt;Client Contact will be provide upon request.</td>
</tr>
</tbody>
</table>

Additional references and details can be provided upon request.
SECTION 6 – ENGAGEMENT TEAM QUALIFICATIONS AND EXPERIENCE

Engagement team members

Our engagement approach begins by assigning the right people to the engagement team – professionals who are experienced with internal auditing and subject matter specialists in information technology, who are able to evaluate the quality and depth of your specialized internal audits.

Following are the roles and qualifications of the lead team members. Other professionals at the necessary skill and experience level may be called upon to assist in the project as appropriate, with the approval of management. Resumes for the full team are presented in Appendix A.

<table>
<thead>
<tr>
<th>Team member, engagement role</th>
<th>Qualifications to serve the District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jamie Burgess</td>
<td>• Over 17 years of audit and advisory experience, specializing in internal audit with experience leading QAR’s</td>
</tr>
<tr>
<td>Partner, Risk Advisory Services</td>
<td>• Leads the firm’s Southeast practice in technology risk management</td>
</tr>
<tr>
<td><a href="mailto:Jamie.burgess@rsmus.com">Jamie.burgess@rsmus.com</a></td>
<td>• Experience in Internal Audit includes enhancing the reliability of processes and systems to better manage and control risk within the business enterprise. Jamie’s primary responsibilities have been to provide consulting focused services with an emphasis on clients’ business and information technology needs, including strategy, compliance, risk management and internal audit services. Jamie’s background includes exposure to identification and evaluation of key risks and controls across multiple industries, including compliance with regulatory guidelines.</td>
</tr>
<tr>
<td>+1 904 466 8602</td>
<td>• Florida - Certified public accountant (CPA), Certified information systems auditor (CISA) – Information Systems Audit and Control Association (ISACA), Certified Information Systems Security Professional (CISSP)</td>
</tr>
</tbody>
</table>

*Full-Time Engagement Partner. As internal audit partner, Jamie will have responsibility for the overall quality of the audit. She will be responsible for ascertaining that professional and regulatory standards have been complied with throughout the engagement.*
<table>
<thead>
<tr>
<th>Team member, engagement role</th>
<th>Qualifications to serve the District</th>
</tr>
</thead>
</table>
| **Adam Marshall**  
Director, Risk Advisory Services  
adam.marshall@rsmus.com  
+1 410 246 9251  
*Full-Time - Engagement Director.* As your engagement director, Adam will be responsible for your complete satisfaction with the services we provide. He will serve as your primary contact for overall engagement matters, keep you informed about our progress, and promptly address any questions and concerns. He will meet with the District in-person, to discuss engagement progress and will be responsible for determining engagement adherence to professional standards.  
• Over 15 years of audit and advisory experience  
• Leads the firm’s Southeast practice in enterprise risk management  
• Experience includes providing both outsourced and co-sourced internal audit and process, risk and control services to various organizations, including global Fortune 500 and 1000 companies  
• Certified public accountant (CPA), certified internal auditor (CIA), certified information systems auditor (CISA), chartered global management accountant (CGMA) and a chartered accountant (Canada) |
| **Jessika Garis**  
Manager, Risk Advisory Services  
jessika.garis@rsmus.com  
+1 813 316 2247  
*Full-Time Engagement manager.* Jessika will oversee the day-to-day functions of the assessments and the professional staff members assigned to the engagement. She will participate in planning and developing the overall audit approach and will monitor all phases of the work for timely completion and perform the quality review.  
• Over eight years of professional experience providing operational, financial, regulatory consulting and outsourced and co-sourced internal audit services  
• Extensive experience in evaluating the effectiveness of compliance programs for various health care organizations  
• Manages the internal audit function (both fully outsourced and co-sourced) for nonprofit health care organizations, performing revenue cycle audits (including billing, collections, denials and claims review), comprehensive operational reviews and HIPAA privacy assessments |
| **Gregory Vetter**  
Principal, Risk Advisory Services  
greg.vetter@rsmus.com  
+1 212 372 1624  
*Subject matter professional.* Greg will serve on an as needed basis to provide subject matter insight in the areas of the health care industry and technology risk management.  
• Over 20 years of experience assisting clients in solving their business and information technology-related challenges  
• Special focus on nonprofit and health care systems  
• Supports IT, finance, compliance and audit functions in achieving important business goals  
• Northeast region security, privacy and risk leader and the RSM national leader for HIPAA and HITRUST services |
Team member, engagement role

Jim Sink
Principal, Health Care Advisory Services
jim.sink@rsmus.com
563.340.0701

Subject matter professional. Jim will serve on an as needed basis to provide subject matter insight in the areas of health care revenue cycle, revenue integrity, reimbursement strategy and regulatory compliance.

Qualifications to serve the District

• Jim is one of our national leaders for health care advisory services. His professional career has focused exclusively in health care for more than 24 years, specializing in performance improvement, revenue integrity, reimbursement strategy and regulatory compliance.
• Jim has served as a principal for 11 of his 16 years with RSM. Before RSM, he gained valuable experience serving the Big Four, a national health care system and the Medicare program.

SECTION 7 – SPECIFIC ENGAGEMENT APPROACH

Quality assessment review (QAR) overview

The QAR is an independent peer review, designed to ensure the internal audit department adds value and successfully fulfills its mission. Bringing world-class internal audit practices and extensive specialized knowledge, our experienced review team will obtain an understanding of the internal audit environment and will customize the review to your department’s environment, capabilities and resources. Our internal audit assessment methodology is founded upon globally recognized professional guidance from the Institute of Internal Audit (IIA), including the IIA’s Quality Assessment Manual, the International Standards for the Professional Practice of Internal Auditing, the Code of Ethics and the Practice Advisories.

Evaluation process

In addition to following the specific approaches recommended by the IIA for external quality assessment review, our methodology includes an evaluation process designed to fine-tune the factors most important to long-term internal auditing success, including:

• Audit leadership
• Staff development
• Best practices/continuous improvement
• Risk assessment/audit planning
• Audit results/reporting
• Customer satisfaction
• Compliance with standards
• Review of department policies, procedures and practices

The internal audit department will be evaluated and compared to established benchmarks for each of these factors. Our goal is to help you optimize internal auditing at the District, and get the most from your investment in internal auditing. Throughout the QAR process, we will seek opportunities for improving audit performance and enhancing services provided to audit clients, the Board and executive management.
Gathering preliminary information
The QAR involves active participation by your chief audit executive and internal auditors. The process starts by gathering specific information about the internal audit department. Well in advance of our visit to your location, we will send you a request for specific information about the District and its internal audit department.

This information includes:

- Background information about the District and the audit environment
- Background information about the internal audit department
- Information about risk management, governance and oversight activities
- Information about the department staffing, organization and audit practices
- Information about department management, plans, policies, procedures and practices
- Reporting lines and relations with senior management and the audit committee

We will also coordinate with the internal audit department to send independent survey forms to a sample of audit stakeholders and to internal audit staff members. So that candid responses to survey questions are received, participants will be able to submit survey information anonymously online through our independent survey reporting tool.

Onsite visit
During our visit to the District, we will expand upon the information previously gathered, as well as selected audit workpapers and reports. To gain a deeper understanding of the internal audit function, personal interviews will be conducted with the chief audit executive, members of the audit staff, audit clients and other relevant stakeholders. Typically, these interviews will include meetings with members of management who are familiar with the work of internal audit, as well as with your external audit engagement partner (if available) and the Chair of the Audit Committee or Board. We will coordinate with the internal audit department in advance of our visit to arrange the interview schedule. In addition, during our time onsite, use of a conference room with ability to access the internet would be appreciated.

Comprehensive coverage assessment
We will work with your internal audit department and senior executive management team for an independent, unbiased and constructive evaluation of the department is provided to your organization.

The RSM QAR process includes an assessment of the following areas:

- Internal audit organizational structure, independence and objectivity
- Internal audit’s alignment with corporate objectives and with risk management initiatives
- Internal audit risk assessment processes, including risk assessment methodology, documentation and definition of audit universe
- Internal audit plans, including engagement-specific planning and annual planning in relation to your current and future goals, objectives and risk exposures
- Management of the internal audit department, including resource management, department management reporting and overall supervision quality
- Adequacy of and adherence to the internal audit department’s written policies and procedures
- Internal auditing tools and techniques
- Staffing issues, including staff proficiency and experience levels, training and development activities, and technical proficiency for specialized audit activities
• Use of technology to enhance audit efficiency
• Audit execution, including audit program design and workpapers
• Total audit coverage and coordination with external auditors and other assurance providers
• Internal audit quality programs, including periodic and ongoing quality assessments
• Efficiency and effectiveness of the internal audit department
  • Factors that may cause the internal audit department to perform at less than an effective level
  • Compliance with the Standards and Code of Ethics
  • Internal audit’s role in compliance with regulatory requirements and legislation
  • Audit reports and communications within specific audit engagements
  • Other audit department communications and interactions with audit clients, senior management and other stakeholders
  • Monitoring practices, including issue tracking and follow-up
  • Audit client satisfaction levels

Internal audit best practices
We believe that every organization is unique and that successful internal audit practices must be tailored to fit each individual organization. Keeping in mind that no two organizations are alike, we will assess audit practices at the District and will compare these practices to those at other high performing organizations. We can also utilize and have access to the IIA’s GAIN as a source of comparative information, in addition to benchmarking based on our experience with internal audit functions at other companies. By analyzing comparisons of internal audit practices at the District to those of similar organizations, we may identify specific opportunities to implement best practices that are well-suited to the audit environment at the District. Benchmarking information can provide useful insight into the long-term planning and future strategic development of the department.

Review of department policies, procedures and practices
In addition to the best practices review outlined above, we will review the specific policies, procedures and practices of the department. This review will include a detailed understanding of department policies and procedures, and alignment with current practices. Additionally, we will provide management with feedback and analysis of current practices to other departments of similar structure. This feedback will be based on our team’s experience in industry and similar environments.

Advice and counsel
Throughout the QAR process, our goal is to provide you with the information you need to improve the effectiveness of your audit processes. Our experienced team of audit professionals will be available every step of the way to offer advice and counsel on the specific internal audit issues that concern you most. Please contact us if you have specific concerns about your internal audit activities that are not addressed.

Added value: potential benefits for your organization
Our review fully satisfies the requirement for external reviews of internal audit using the independent validation, as well as value-added insights. While all internal audit organizations are unique, the benefits of this QAR may also include outcomes, such as the following:

• Reviews of risk assessment techniques may help so that the focus is on auditing the components that achieve maximum impact
• Assessments of total audit coverage may identify gaps in audit coverage or reduce unnecessary duplication of audit services
• Evaluations of planning activities and audit schedules may result in suggestions for improving efficiency or timing of audits
• Reviews of audit workpapers and procedures may reduce the likelihood of failures within individual audits
• Assessments of audit communications and reports may strengthen working relationships or improve acceptance of audit recommendations
• Evaluations of supervision or training activities may lead to improved audit staff effectiveness
• Surveys of audit client satisfaction levels may enhance internal audit understanding of client perceptions, leading to improved customer service
• Assessments of internal audit management may enhance staffing, organizing, directing, managing and controlling activities
• Reviews of audit tools, technology and techniques may lead to increased efficiency or improved audit coverage

**Deliverables**

Upon completion of the engagement, you will receive a written assessment detailing the results of the review. You will also receive summary results of client and staff surveys.

Your assessment will include:

• Examination of the structural and functional independence and autonomy of the Audit Committee and Internal Audit Department through the District’s Audit Committee Charter to ensure proper standards and governance are achieved
• Assess the Internal Audit Department’s conformity with the IIA International Standards for the Professional Practice of Internal Auditing, including mandatory and non-mandatory provision
• The Internal Audit Department’s objectivity and proficiency, including knowledge, skills, experience and technical proficiency for specialized operations
• The Internal Audit Department’s continuing professional development program for internal audit personnel
• The Internal Audit Department’s quality assurance program
• The Internal Audit Department’s management, including resource management, policies and procedures, department management reporting and overall supervision quality
• The Internal Audit Department’s risk assessment methodology and documentation
• The Internal Audit Department’s planning processes (including annual planning and audit planning)
• Audit execution, including audit program design, execution and workpaper documentation
• Reporting, including the quality and timeliness of reporting to department management, senior management and the Audit Committee
• Monitoring practices, including exception tracking and followup
• The Internal Audit Department’s alignment with other risk management efforts within the District, such as Enterprise Risk Management
• A review of the adequacy and testing for adherence to the Internal Audit Department’s written audit policies and procedures

At the conclusion of the engagement, we will provide a formal report that will include the following:

• An assessment of the Internal Audit Department’s conformance with The IIA’s Definition of Internal Auditing, Code of Ethics, and Standards
• A conclusion on the efficiency and effectiveness of the Internal Audit Department’s activity
• Current strengths of the Internal Audit Department
• Specific observations regarding opportunities for improvement of the Internal Audit Department identified during the review, including the relative significance of each opportunity
• Specific implementation recommendations to improve the Internal Audit Department’s conformance with the Standards and/or effectiveness, as applicable
• Specific recommendations for application of internal auditing best practices to the Internal Audit Department, the Audit Committee and the Audit Charter
• Recommendations for additional ways the Internal Audit Department can add value for management, the Audit Committee and the District Board
• Recommendations for improvements to the District’s Audit Committee, including the Audit Committee Charter, Organization Chart, responsibilities, independence, reporting and any other matters that can add value to both the District Board and the Audit Committee

SECTION 8 – IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEM

Our team recognizes the importance of strong project management and communication with its clients. Our approach includes high level involvement by team leadership with management and frequent communication with you of any challenges and opportunities identified.

We will employ a thorough project plan to facilitate regular status updates, minimize disruptions and control costs. A no-surprises engagement is always our goal. The success of these project depend on the availability of client personnel and information needed for the assessment. Should we have any challenges with the availability of information and client personnel, we will communicate those challenges and work with you to identify a solution. We take a collaborative approach with our clients and find that an upfront project plan, clear communication and collaboration with stakeholders provide for a smooth project execution and delivery.

In addition, we recognize the impact staffing changes have on clients and are committed to maintaining continuity and team stability as much as possible.

Our policy is to maintain the integrity of the client service team from year to year. While we cannot guarantee that every member of the service team will return each year, we provide staffing consistency whenever possible. In addition, we make every effort to mitigate disruption when staffing changes occur.
If a change in key personnel should arise, partners and managers on your account will transfer specific knowledge about Broward to new team members, helping to bridge any gaps and avoid interruptions in the performance of services.

**SECTION 9 – ADDITIONAL SCOPE OF SERVICES**

Our response to the proposal does not include additional standard services.

**SECTION 10 – PRICE PROPOSAL**

**Proposed fees for providing QAR services to District**

RSM is committed to establishing a relationship with the District and, as such, we understand that fees are an important aspect in any professional services relationship.

We strive to provide fees that are transparent, fair and reflect the guiding principles of our firm. RSM will provide pragmatic, accessible professionals who genuinely value your business. We will employ a service approach that puts you at the center, allowing us to deliver the power of being understood. The District will receive high-value service provided by professionals who understand the challenges of your business in an effective manner.

Our fees for the services described in this proposal will be based upon actual time and materials at our discounted rates, plus out-of-pocket expenses. Based upon our experience, we estimate our fee for services by phase to be as follows:
Our fees will also include an administrative charge of 5 percent of base fees for other expenses, including indirect administrative expenses such as technology, research and library databases, communications, photocopying, postage and clerical assistance.
You acknowledge that this is our good faith estimate based upon the facts and circumstances we are aware of today and that the fees may be different based upon circumstances we / you become aware of as the project progresses. If circumstances are encountered that affect our ability to proceed according to the plan outlined above, such as major scope changes, loss of key personnel, requested scope changes, or additional information coming to our attention not determined or available during our scoping efforts, we will inform you promptly and seek your approval for any changes in scope, timing or fees that may result from such circumstances.

SECTION 11 – SUBMITAL FORMS
SIGNATURE AUTHORIZATION FORM

Signature Authorization Form must be signed by an individual who has authority to bind Contractor to the submitted Response to be considered.

DATE: 4/25/2019

LEGAL NAME OF COMPANY: RSM US LLP

ADDRESS: 100 Ashley Drive South, Suite 1770

CITY AND STATE: Tampa, FL 33602

TELEPHONE: (904) 224-8105 FAX: ____________________________

E-MAIL ADDRESS: jamie.burgess@rsmus.com

ADDENDUM ACKNOWLEDGEMENT

ADDENDUM ONE ____________________________
ADDENDUM TWO ____________________________
ADDENDUM THREE ____________________________

SIGNATURE: ____________________________

TITLE: Partner PRINT/TYPED NAME: Jamie Burgess
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

1. Outside Interests (Other than investments) - e.g., holding a position as officer, partner, director, proprietor or otherwise in any business entity which to the best of my knowledge does business with, or competes with, the North Broward Hospital District.

PLEASE CHECK APPLICABLE:  □ None  □ Disclosure (explain below)
We will conduct a full conflict check upon notification of award, as part of our client acceptance procedures.

2. Investments - Having a material interest (including the direct or indirect ownership of the assets or equity of a business entity) in any business entity which to the best of my knowledge does business with or competes with the North Broward Hospital District, or where the opportunity for personal gain is materially increased due to the relationship of the District with the business entity in which there is a material interest.

PLEASE CHECK APPLICABLE:  □ None  □ Disclosure (explain below)
We will conduct a full conflict check upon notification of award, as part of our client acceptance procedures.

3. Outside Activities - e.g., rendering services (including directive, managerial, or consultative) to any business entity doing business, or competing with the North Broward Hospital District.

PLEASE CHECK APPLICABLE:  □ None  □ Disclosure (explain below)
We will conduct a full conflict check upon notification of award, as part of our client acceptance procedures.
NORTH BROWARD HOSPITAL DISTRICT

CONFLICT OF INTEREST QUESTIONNAIRE FORM
VENDORS/CONTRACTORS/SUBCONTRACTOR/AGENTS

4. Inside Information - e.g., using or disclosing information relating to the North Broward Hospital District's business, not available to members of the general public and gained by reason of declarant's affiliation with the North Broward Hospital District, for the personal gain or benefit of the declarant.

PLEASE CHECK APPLICABLE: ☐ None ☑ Disclosure (explain below)
We will conduct a full conflict check upon notification of award, as part of our client acceptance procedures.

I have read the referenced resolution regarding disclosure of conflict of interest, and agree to abide by the provisions thereof. I acknowledge that the disclosure of conflicts of interest or potential conflicts is an ongoing obligation and further agree to disclose any changes to these answers. I further acknowledge that a failure to disclose or to resolve conflicts is a violation of the Code of Conduct and Ethics of the Commissioners of the North Broward Hospital District. I have disclosed to the best of my knowledge any potential conflict of interest in the comment's section (above) or have attached additional documents. I understand that my deliberate failure to make a full disclosure of any potential conflict of interest may constitute cause for the immediate termination of all Agreements.

4/29/2019

Jamie [Signature]

Date

Signature

Title

Partner

RSM US LLP

Business Name
<table>
<thead>
<tr>
<th>No.</th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Do you or any immediate family member have a direct or indirect ownership or investment interest in any entities that provide health care services to a Broward Health Region/Facility or Affiliate? (This includes an ownership or investment interest in a company that holds some ownership or investment interest in any entity that furnishes health care services.)</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>2</td>
<td>Do you have an immediate family member who is employed by, contracted with, or does business with Broward Health?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>3</td>
<td>Are you involved with a company owned in whole or part by a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>4</td>
<td>Are you involved with a company owned in whole or part by any person (other than a physician or an immediate family member of a physician) who may refer patients to a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>5</td>
<td>Are you involved with a company that employs or contracts with a physician (or an immediate family member of a physician) who may refer patients or treat patients at a Broward Health Region/Facility or Affiliate?</td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

Please provide additional detail for each question you have responded to with “Yes,” including a description of your involvement with the company or entity:

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

I represent that the answers provided herein are truthful and accurate as of the date of my signature below. I agree to immediately notify the Region/Facility of any changes in the above-disclosed information.

[Signature]  
Jamie Burgess

Date: 4/29/2019

Print Name

Title
Appendix A—Engagement team biographies

Jamie Burgess
Partner
RSM US LLP
Tampa, Florida
jamie.burgess@rsmus.com
+1 813 316 2300

Summary of experience

Jamie is a consulting professional with over 17 years of experience, with over seven years working in a Big Four global consulting firm. She is experienced in enhancing the reliability of processes and systems to better manage and control risk within the business enterprise. Her primary responsibilities are to provide risk consulting services focusing on clients’ business and information technology needs, including strategy, compliance, risk management and audit services. Jamie’s background includes identification and evaluation of key risks and controls focused in the healthcare industry.

Jamie has provided business and technology support services, which have included the following:

- Internal Audit and Internal Controls implementation, compliance and rationalization
- QAR assessments
- Led internal audit assessments across the financial, operational and technology areas
- Business process enhancement, including aligning technology and business for increased efficiency, effectiveness and control considerations
- Developed technology strategies that are aligned with business objectives and overall organizational strategy

Professional certifications

- Certified public accountant licensed in Florida
- Certified internal security auditor, Information Systems Audit and Control Association (ISACA)
- Certified information systems security professional

Education

- Master of Science, accounting and taxation, Florida Gulf Coast University
- Bachelor of Science, accounting, Florida State University
- Bachelor of Science, finance, Florida State University
Adam J. Marshall

Director, Risk Advisory Services
RSM US LLP
Baltimore, Maryland
adam.marshall@rsmus.com
+1 410 246 9251

Summary of experience

Adam leads our enterprise risk management (ERM) services in the Southeast region and is a member of RSM's enterprise governance, risk and compliance team established to develop ways to further enhance risk management methodologies, processes and tools for our clients. He is dedicated to helping organizations manage risk, improve operations and implement meaningful change. With over 15 years of advisory experience, Adam assists organizations establish and enhance end-to-end risk management processes and controls, provides guidance on risk governance, appetite and risk management processes.

Some relevant engagements include the following:

- Worked with a large financial services company who offers life insurance, annuities and benefits products; provided assistance with risk policy and risk and control assurance across processes and systems
- ERM assistance for health plans, including ORSA implementation
- Assessed the strategic risk management function of a $10B health system, which included a $2B health plan; continues to assist the organization develop ERM functions at the provider level
- Provided outsourced and co-sourced risk advisory services to various organizations including global Fortune 500 and 1000 companies

Professional affiliations and credentials

- Certified public accountant, Florida
- Chartered global management accountant
- Certified internal auditor
- Certified information systems auditor
- Chartered accountant, Canada
- American Institute of Certified Public Accountants
- Canadian Institute of Chartered Accountants
- Institute of Internal Auditors
- Information Systems Audit and Control Association
- Institute of Internal Auditors, Baltimore chapter, board of directors

Education

- Bachelor of Commerce, accounting, University of Ottawa
Gregory Vetter
Principal, Risk Advisory Services
RSM US LLP
New York, New York
greg.vetter@rsmus.com
+ 212 372 1624

Summary of experience

Greg has over 20 years of experience assisting clients in solving their business and information technology related challenges. While serving clients in all industries, with a special focus on nonprofit and health care systems, he has supported the IT, finance, compliance and audit functions in achieving important business goals. Greg is the Northeast region security, privacy and risk leader and the RSM national leader for HIPAA and HITRUST services.

Gregory’s project experience includes:

- Structured, planned and executed internal audit strategic plans for global clients and managed the execution of significant audits through the internal audit and IT compliance functions
- Implemented process and compliance programs for varied standards including HIPAA, PCI-DSS, ISO 27001/ISMS, HITRUST and CoBiT
- Completed internal audit and compliance program quality review assessments leveraging the Institute of Internal Audit standards and the Office of Inspector General Guidelines
- Managed projects, assessments or implementations for numerous technology platforms and management practices including IT governance, strategic planning, project management, information security, privacy and compliance, business continuity planning and application implementations
- Assisted in the design and development of privacy programs to address the management and protection of employee and customer data; the completed programs included data element identification, data classification scheme and privacy policies
- Functioned as the IT internal audit director for several organizations; duties included defining the IT audit methodology, completing the risk assessment and annual audit planning, deploying and managing the resources in executing the audit plan and presenting results to senior management, including the audit committee
- Managed pre-implementation and post-implementation application reviews of various ERP, EMR and management applications, including Oracle, SAP, EPIC, McKesson, Allscripts, JD Edwards, Peoplesoft, Hyperion, Kronos and BPICS
- Assisted in the development of an IT risk assessment to evaluate asset risks and process strengths and weaknesses; assets were assessed through a scoring methodology created in conjunctur with the client and process capabilities were assessed based on a CMM model of better practices
• Assessed the design and configuration of network security for a large hospital system and their related research and educational affiliates; assessment included vulnerability scanning, attack and penetration testing, configuration review, policy review and program management review.
• Reviewed the employee information privacy program for a multi-hospital health system and assisted in developing a roadmap to address existing privacy concerns and worked with the client to design and implement a new privacy program.
• Designed a HIPAA compliance program and assessment of 200 locations processing and storing ePHI.
• Assisted in the development of an IT risk assessment to evaluate asset risks and process strengths and weaknesses in compliance with NIST 800.8.
• Completed a payment card industry (PCI) process documentation and compliance assessment across a large health system; the assessment included process remediation guidance, policy review, and technology assessment.

Education

• Bachelor of Science, accounting, St. John’s University
Jessika Garis
Manager, Risk Advisory Services
RSM US LLP
Tampa, Florida
jessika.garis@rsmus.com
+1 813 316 2247

Summary of experience

Jessika has over eight years of professional experience providing operational, financial, regulatory consulting, and outsourced and co-sourced internal audit services. She has extensive experience in evaluating the effectiveness of compliance programs for various health care organizations, managing the internal audit function (both fully outsourced and co-sourced) for government nonprofit health care organizations, performing revenue cycle audits (including billing, collections, denials and claims review), comprehensive operational reviews, and HIPAA privacy assessments. Jessika has provided health care internal audit and other financial support services, which have included the following:

- Operated as the interim vice president of compliance for a health care client; overseeing the compliance function included: reviewing compliance policies and procedures, managing the investigation of reported privacy incidences, training management on compliance, evaluating vendors for HIPAA compliance and managing compliance related projects, such as disaster recovery and vendor audits
- Managed the internal audit function for multiple health care systems; responsibilities included, performing the annual risk assessment to identify organizational risks, developing the internal audit plan, executing audit projects and reporting audit results to the audit committee
- Led compliance program assessments for several large health care systems, which focused on evaluating the effectiveness of the compliance program, evaluating the maturity of the program and providing best practices, where applicable, to further advance the program; specifically, the programs were evaluated using the Seven Elements of an Effective Compliance Program as defined by the OIG, based on criteria adopted by the Federal Government under Federal Sentencing Guidelines for Organizations
- For several major health care systems, evaluated the sufficiency of oversight programs in place for promoting, monitoring, and enforcing compliance concerning safeguarding Protected Health Information (PHI), specific to the HIPAA/HITECH Privacy regulations as defined by the U.S. Department of Health and Human Services (HHS) and enforced by the Office for Civil Rights (OCR); interviewed key departmental personnel responsible for HIPAA/HITECH privacy compliance; identified risks that may occur during the process and evaluated the design effectiveness of existing controls to mitigate these risks, performed testing, as appropriate, to validate compliance with regulatory requirements and internal policies and procedures, identified process gaps and weaknesses and provided recommendations and alternative solutions for improvement
• Led several drug diversion reviews for large provider based inpatient, outpatient, and retail pharmacies; reviews focused on evaluating the effectiveness and efficiency of the provider’s internal controls regarding the ability to prevent and/or identify drug diversion in a timely manner
• Performed home health and hospice reviews, which validated the hospital’s compliance with CMS requirements and federal regulations related to the documentation and billing for home health and hospice services and the accuracy and completeness of billing and collections for all services provided

Professional affiliations and credentials

• Certified healthcare compliance
• Institute of Internal Auditors
• Health Care Compliance Association

Education

• Bachelor of Science, accounting, University of South Florida
Jim Sink
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Summary of experience
Jim is one of our national leaders for Healthcare Advisory Services. His professional career has focused exclusively in health care for more than 26 years, specializing in performance improvement, revenue integrity, reimbursement strategy and regulatory compliance. Jim has served as a principal for 12 of his 18 years with RSM. Before RSM, he gained valuable experience serving the Big Four, a national health care system and the Medicare program.

Industry specialization
- Margin transformation (revenue/cost)
- Revenue integrity/reimbursement strategy
- Rational pricing/pricing transparency
- Revenue cycle analytics
- Corporate compliance effectiveness
- Financial modeling/analysis

Professional affiliations and credentials
- Frequent participant/speaker in the health care industry programs of the firm
- Healthcare Financial Management Association (HFMA)

Education and certification
- Masters of Business Administration, St. Ambrose University
- Undergraduate degrees in both accounting and finance
- CPA certification