ATTACHMENT A
SCOPE OF WORK (SOW)

1 PURPOSE
To provide Customers with Auditing and Related Services on a statewide basis, pursuant to the terms set forth in this Scope of Work.

2 DEFINITIONS
Definitions contained in section 287.012, Florida Statutes (F.S.); Rule 60A-1.001, Florida Administrative Code (F.A.C.); and Attachment E, Enterprise Standard Terms and Conditions; are incorporated by reference. In the event of a conflict, the definitions listed in this section supersede the incorporated definitions for the purposes of this Scope of Work. All definitions apply in both their singular and plural sense.

Audit – A systematic, independent examination and evaluation of records, processes, or activities to determine whether they are accurate, compliant with standards, and functioning effectively.

Business Day – Monday through Friday, inclusive, except for those holidays specified in section 110.117, F.S., from 8:00 a.m. to 5:00 p.m. at the Customer's location.

Business Network – The Business Network (formerly known as Ariba Network) is an online marketplace that connects vendors and buyers for solicitations collaboration and purchasing transactions. A Business Network account is required to submit responses to electronic solicitations.

Contract Manager – The representative designated by the Department who will oversee all aspects of the Term Contract, monitor performance expectations, and serve as the primary point of contact for the Contractor.

Contractor – A Vendor that enters into a Term Contract with the Department as a result of this solicitation.

Customer – A Florida State Agency or Eligible User who uses the Term Contract which results from this RFP.

CSOW – Customer Scope of Work

Department – The Department of Management Services, a state agency.

Eligible User – As defined in 60A-1.001, F.A.C.

Hourly Rate – The maximum amount charged per hour of work performed, as submitted by Respondent on Attachment C, Cost Proposal.

Order – Written agreement between the Customer and Contractor which establishes the services agreed upon by the Customer and Contractor and may be used interchangeably with "Purchase Order."

Project-Based Pricing – A negotiated flat fee charged for completion of an entire project, including all associated deliverables comprising the project. The flat fee charged under a Project-Based Pricing model may not exceed the sum of all otherwise associated Hourly Rates for the project.

Proposal – The document(s) submitted by a Respondent in response to this RFP.

Respondent – A Vendor who submits a Proposal.

RFP – Request for Proposals.

Service Category – A collection of Auditing and Related Services that is described in this Scope of Work and listed in Attachment C, Cost Proposal.

SOW – Scope of Work

State – The State of Florida.

Term Contract – The legally enforceable State Term Contract, as defined in section 287.012, F.S., between the Department and the Contractor.

Vendor – A business entity which is eligible to do business with the State of Florida.

3 SCOPE OF WORK

3.1 Description of Scope

The Auditing and Related Services available through this Term Contract are classified under the following Service Categories: Financial and Accounting Auditing and Audit Consulting Services, Investigative Auditing and Audit Consultant Services, Information Technology and Data Compliance Auditing and Audit Consulting Services, Programmatic and Compliance Auditing and Audit Consulting Services, and Risk Assessment Auditing and Audit Consulting Services.

Services will be provided on an as-needed basis with no guaranteed or minimum spend. The Customer Scope of Work ("CSOW" or "Customer SOW") will be determined and agreed upon by the Customer and the selected Contractor as set forth in the Customer contract or Order.

3.2 Service Categories and Descriptions

Service Category 1: Financial and Accounting Auditing Services and Financial Audit Consulting Services	
Financial and Accouting Auditing Services	Provide independent, reasonable assurance that the organization's financial statements are accurate, complete, and fairly presented in accordance with the applicable accounting framework. In addition, the audit may provide attestation regarding the reliability of related financial information and assertions made by management. The audits may also assess the effectiveness of internal controls relevant to financial reporting.
Financial and Accounting Audit Consulting Services	Provide post-audit guidance in relation to financial and accounting by interpreting audit results and strengthening its financial management practices. Review audit findings, assist Customers in developing corrective action plans, and advise on improvements to accounting processes, internal controls, and compliance procedures. Support the implementation of recommended changes and provide ongoing guidance as needed to promote accurate financial reporting and sustained compliance.

Service Category 2: Investigative Auditing Services and Investigative Audit Consulting Services	
Investigative Auditing Services	Review allegations, complaints, or indicators of potential misconduct and provide an investigative audit to independently examine specific financial, operational, or compliance concerns to determine whether irregularities, misconduct, fraud, or policy violations have occurred. The engagement focuses on fact-finding, evidence collection, and identifying the root cause of suspected issues.
Investigative Audit Consulting Services	Provide post-audit guidance in relation to investigative audits and assists the organization in interpreting investigative findings, assessing the root causes of irregularities, and strengthening controls to prevent future misconduct. Advise leadership on remediation strategies, updates to policies and procedures, and enhancements to compliance and oversight mechanisms. Support the implementation of corrective actions as needed to help ensure the organization maintains integrity, accountability, and adherence to regulatory and ethical standards.

Service Category 3: Information Technology and Data Compliance Auditing Services and Information Technology and Data Compliance Audit Consulting Services	
Information Technology and Data Compliance Auditing Services	Provide independent assessment of the organization's information systems, data management practices, security protocols, and compliances with applicable laws, regulations, and internal policies. The audit aims to ensure that IT operations are secure, reliable, and aligned with required data protection standards.
Information Technology and Data Compliance Audit Consulting Services	Provide post-audit guidance in information technology and data compliance assists the organization in interpreting audit findings, assessing weaknesses in data governance, cybersecurity, and system controls, and recommending appropriate corrective measures. The consultant supports updates to IT policies, enhances data-handling practices, strengthens compliance with regulatory and industry standards, and helps implement remediation strategies that improve the security, integrity, and reliability of the organization's data and technology systems.

Service Category 4: Programmatic and Compliance Auditing Services and Programmatic and Compliance Audit Consulting Services	
Programmatic and Compliance Auditing Services	Provide an independent assessment of the organization's programs, activities, and operations are being implemented in accordance with applicable laws, regulations, funding requirements, contracts, and internal policies. The audit will evaluate the effectiveness, efficiency, and integrity of program delivery, as well as adherence to compliance standards.
Programmatic and Compliance Audit Consulting Services	Provide post-audit guidance in programmatic and compliance auditing and assist the reviewing audit findings, evaluating deficiencies in program operations and regulatory adherence, and recommending corrective actions. The consultant helps update program policies, strengthen compliance frameworks, and advises leadership on improving oversight and accountability. They also support implementing corrective actions to ensure program efficiency, regulatory compliance and sustained long-term performance.

Service Category 5: Risk Assessment Auditing Services and Risk Assessment Audit Consulting Services	
Risk Assessment Auditing	Provide an independent assessment of the organization's risk management framework, identify key risks across financial, operational, technological, and compliance areas, and determine whether existing controls effectively mitigate those risks. The audit seeks to provide insight into residual risk levels and recommend improvements to strengthen overall risk posture.
Risk Assessment Audit Consulting Services	Provide post-audit guidance in risk assessment and assist the organization in reviewing audit findings, identifying key operational and financial risk and recommending targeted mitigation strategies. The consultant supports enhancements to risk management policies, advises leadership on improving control activities and monitoring practices, and helps implement corrective actions that strengthen the organization's overall risk postures and ensure sustained compliance and resilience.

3.3 Job Titles and Duties

In accordance with the Term Contract and pursuant to the Customer SOW set forth in the Purchase Order, the following sections outline the Job Titles and minimum duties of Contractor Personnel providing Service Category services. Customers may supplement these duties in their Customer SOWs, provided the duties do not exceed or conflict with this Scope of Work. The necessary experience for a job titile must be in auditing or services related to the Service Category(ies) sought by the Customer.

Principal / Partner: Contractual binding power required for this position. Personnel with this job title should possess, but not be limited to, the following duties:

- Ensure that all contractual terms, risk, and compliance obligations have been thoroughly reviewed and validated before the execution of the contract.
- Provide strategic oversight and ensure the audit is conducted in accordance with government standards, contract requirements, and professional auditing guidelines.
- Provide oversight of contract spend, budget status, invoicing accuracy, and forecast needs.
- Support discussions regarding audit findings, corrective action plans, and implementation timelines.
- Provide accountability oversight for contract performance and serve as an advisor to ensure contractual obligations are met.
- Manage escalations and problem-solve issues impacting deliverables or compliance.
- Review post-contract evaluations, lesson-learned and advise on future contracting strategy.

Project Manager: Minimum of five (5) years' experience in duties associated with the service category or categories established within the contract terms and conditions. Personnel with this job title should possess, but not be limited to, the following duties:

- Assign qualified audit staff with the appropriate expertise.
- Facilitate communication between contracted parties.
- Monitor workload to ensure deadlines and milestones are met.
- Track contract spend, budget status, invoicing accuracy, and forecast needs.
- Address escalated issues, sensitive findings, or conflicts that arise during services provided.
- Validate that the audit focuses on contract terms, performance requirements, financial accuracy, allowability, and compliance obligations.
- Serve as the primary point of accountability for contract performance and produce status reports as needed.
- Provide high-level subject matter expertise within the established service category and requested services.
- Conduct post-contract evaluations and lesson-learned activities.

Senior Auditor: Minimum of five (5) years' experience in duties associated with the service category or categories established within the contract terms and conditions. Personnel with this job title should possess, but not be limited to, the following duties:

- Review financial, operational, or programmatic information to ensure accuracy and integrity.
- Access internal controls and determine whether they are effective in preventing errors, fraud, or inefficiencies.
- Evaluate compliance with relevant laws, regulations, policies, and organizational procedures.
- Perform detailed testing of transactions, records, systems, and processes.
- Identify risk, weakness, and opportunities for improvement.
- Document work and findings clearly, thoroughly, and in accordance with professional standards.
- Provide clarification regarding complex matters or interpretations of regulations.
- Provide subject matter expertise within the established service category and requested services.
- Participate in audit planning, implementation, and reporting of auditing services.
- Communicate progress updates, sensitive findings, and issues to leadership and contracted entity.
- Contribute to drafting audit findings and recommendations to final auditing report.
- Review work completed by junior auditors to ensure accuracy.

Junior Auditor: No minimum experience required but may hold licenses or certification to provide experience to perform services. Personnel with this job title should possess, but not be limited to, the following duties:

- Review financial, operational, or programmatic information to ensure accuracy and integrity.
- Access internal controls and determine whether they are effective in preventing errors, fraud, or inefficiencies.
- Evaluate compliance with relevant laws, regulations, policies, and organizational procedures.
- Perform detailed testing of transactions, records, systems, and processes.
- Identify risk, weakness, and opportunities for improvement.
- Document work and findings clearly, thoroughly, and in accordance with professional standards.

Administrative Support. No minimum experience required. Personnel with this job title should possess, but not be limited to, the following duties:

- Schedule meetings, interviews, and fieldwork appointments for auditors and clients.
- Provide auditing team support by organizing and maintaining audit files, records and documentation.
- Track audit deadlines, deliverables, and project timelines to help keep teams on schedule.
- Assist in data entry, document scanning, and secure document management.
- Maintain office supplies, coordinate with vendors, and oversee general office administration.
- Provide client customer support by directing inquiries.

Audit Consultant. Minimum of five (5) years' experience in duties associated with the service category or categories established within the contract terms and conditions. Personnel with this job title should possess, but not be limited to, the following duties:

- Review audit outcomes and develop recommendations for improving processes, controls, and compliance.
- Assist in implementing corrective actions plans to include but not limited to updating policies, redesigning workflows, improving data management, etc.
- Monitor progress on remediation efforts and validate that corrective actions are functioning properly.
- Applying administrative, consultative, and technical expertise in accordance with the Customer's SOW.
- Planning, organizing, executing and controlling project tasks in successful delivery of projects or services.
- Training Customer personnel through formal courses, workshops or seminars to ensure that implemented process and procedures are clearly understood.

3.4 Documentation

In addition to the other documentation requirements set forth in the Term Contract and the PUR 1000, the Contractor shall maintain audit documentation, including but not limited to all work performed during the audit procedures, evidence obtained, analyses, conclusions, communications, and reports issued to the Customer. The Customer may request additional reports with written notice to the Contractor.

3.5 Pricing

The attached Attachment C, Cost Proposal provides the maximum Hourly Rates by job title for Auditing and Related Services offered during the Initial Term and any Renewal Terms of the Term Contract. Project-Based Pricing may also be requested and negotiated by the Customers throughout the Request for Quotes (RFQ) process.

3.5.1 Project-Based Pricing

Customers may request Project-Based Pricing to accomplish goals and tasks that include more complex requirements. Project-Based Pricing is intended to provide predictability and a discount to Customers relative to the maximum Hourly Rates and should be fully detailed in the Customer SOW. Under no circumstance will Project-Based Pricing be permitted to be greater than the otherwise associated maximum Hourly Rates.

Customers who choose to use a Project-Based Pricing model should adhere to the requirements listed below in section 3.9, Request for Quotes Requirement, and must negotiate all pricing associated with the completion of each task and deliverable comprising the project with the selected Contractor. The flat fee charged under a Project-Based Pricing model may not exceed the sum of all otherwise associated Hourly Rates for the project.

3.5.2 Contractor's Performance of Off-Site Work

The Hourly Rates provided in the Contractor's Attachment C, Cost Proposal are contemplated for Auditing and Related Services, as described in section 3.2, Service Categories and Descriptions, and section 3.3, Job Titles and Duties, that are performed at the Customer's physical work location.

Any off-site work performed by the Contractor under this Term Contract must be authorized in writing by the Customer prior to the Contractor's commencement of the off-site work. Authorized off-site work must be in direct support of the Auditing and Related Services outlined in the Customer SOW. The Customer may negotiate lower pricing for any Auditing and Related Services performed off-site.

3.5.3 Reimbursement for Travel Expenses

Travel expenses are not reimbursable unless specifically authorized by the Customer in writing and will be reimbursed only in accordance with Sections 112.061, F.S. Any reimbursable travel expenses should be fully detailed in the Customer's SOW. If travel is authorized by the Customer, payment for travel expenses shall be made on the basis of actual allowable cost incurred as authorized and approved by the Customer. Allowable cost should be task related and not include items normally associated with overhead, which are part of the billable Hourly Rates.

3.5.4 Price Adjustments

The Contractor shall adhere with the Hourly Rates in Attachment C, Cost Proposal, for both the Initial Term and Renewal Term Hourly Rates. The Department will not allow for increases to these Hourly Rates, however Customers may negotiate lower Hourly Rates.

3.6 Customer Service

Contractors shall have at least one authorized representative that will be available by phone or e-mail during the Business Day. The representative will respond to inquiries within one Business Day. The representative will handle all inquiries related to ordering, returns, and quality.

3.7 Warranty

The Contractor agrees to the following representation and warranty:

Should any defect or deficiency in any deliverable, or the remedy of such defect or deficiency, cause incorrect data to be introduced into any Customer's database or cause data to be lost, the Contractor shall be required to correct and reconstruct, within the timeframe established by the Customer, all production, test, acceptance, and training files or databases affected, at no additional cost to the Customer.

3.8 Compliance and Compatibility

It is the Contractor's responsibility to ensure that the Auditing and Related Services supplied are compliant with the Term Contract requirements, specifications, terms, and conditions. The Contractor's acceptance of the Customer's order shall indicate that the Contractor agrees to deliver Auditing and Related Services that are fully compliant and compatible with the Customer's order requirements, specifications, terms, and conditions.

3.9 Request for Quotes Requirement

Customers shall use a Request for Quotes in accordance with sections 287.056(2) and 287.0591, F. S., and Rule 60A-1.043, F.A.C., when making purchases off this State Term Contract (Term Contract). For any purchases off the Term Contract, the Contractor recognizes its responsibility for all tasks and deliverables contained in the Term Contract and any Customer Request for Quotes, warrants that it has fully informed itself of all relevant factors affecting accomplishment of the tasks and deliverables, and agrees to be fully accountable for the performance thereof.

3.10 Punchout Catalog and Electronic Invoicing

The Contractor is encouraged to provide an MFMP punchout catalog.

The punchout catalog provides an alternative mechanism for suppliers to offer the State access to Products awarded under the Term Contract. The punchout catalog also allows for direct communication between the MFMP eProcurement System and a supplier's Enterprise Resource Planning (ERP) system, which can reflect real-time Product inventory/availability information.

The punchout catalog enables Florida buyers to "punch out" to a supplier's website. Using the search tools on the supplier's Florida punchout catalog site, the user selects the desired Products. When complete, the user exits the supplier's punchout catalog site and the shopping cart (full of Products) is "brought back" to MFMP. No orders are sent to a supplier when the user exits the supplier's punchout catalog site. Instead, the chosen Products are "brought back" to MFMP as line items in a purchase order. The user can then proceed through the normal workflow steps, which may include adding, deleting, and editing Products (i.e., line items) in the purchase order. An order is not submitted to a supplier until the user approves and submits the purchase order, at which point the supplier receives an email with the order details.

The Contractor may supply electronic invoices in lieu of paper-based invoices for those transactions processed through MFMP. Electronic invoices may be submitted to the Customer through one of the mechanisms as listed below:

1) EDI (Electronic Data Interchange)
   This standard establishes the data contents of the Invoice Transaction Set (EDI 810) for use within the context of an Electronic Data Interchange (EDI) environment. This transaction set can be used for invoicing via the Business Network (formerly known as Ariba Network) for catalog and non-catalog goods and services.

2) PO Flip via BN
   This online process allows Contractors to submit invoices via the BN for catalog and non-catalog goods and services. Contractors are able to create an invoice directly from their inbox in their BN account by simply "flipping" the PO into an invoice. This option does not require any special software or technical capabilities.

The Contractor warrants and represents that it is authorized and empowered to and hereby grants the State and the third-party provider of MFMP, a State contractor, the right and license to use, reproduce, transmit, distribute, and publicly display within MFMP. In addition, the Contractor warrants and represents that it is authorized and empowered to and hereby grants the State and the third-party provider the right and license to reproduce and display within MFMP the Contractor's trademarks, system marks, logos, trade dress, or other branding designation that identifies the Products made available by the Contractor under the Term Contract.

3.11 Financial Consequences

Failure to comply with the requirements of the Term Contract will result in the imposition of financial consequences. The following financial consequences will apply for the Contractor's failure to meet the performance metric standard and due date corresponding with the deliverables under the Term Contract. The Customer may impose additional Financial Consequences beyond those stated herein to apply to that Customer's purchase. The State of Florida reserves the right to withhold payment or implement other appropriate remedies, such as Term Contract termination, or nonrenewal, when the Contractor has failed to comply with the provisions of the Term Contract.

The financial consequences below will be paid by the Contractor and received by the Department of Management Services within 30 calendar days from the due date specified by the Department. These financial consequences below are individually assessed for failures over each target period beginning with the first full month or quarter of the Term Contract performance and every month or quarter, respectively, thereafter.

Financial Consequences Chart

Deliverable	Performance Metric	Performance Due Date	Financial Consequence for Non-Performance
Contractor will timely submit complete Term Contract Quarterly Sales Reports	All Term Contract Quarterly Sales Reports will be submitted timely with the required information	Completed reports are due on or before the 30th calendar day after the close of each State fiscal quarter	$250 per day late

Contractor will timely submit complete MFMP Transaction Fee Reports	All MFMP Transaction Fee Reports will be submitted timely with the required information	Completed reports are due on or before the 15th calendar day after the close of each month	$100 per day late

No favorable action will be considered when Contractor has outstanding Term Contract Quarterly Sales Reports, MFMP Transaction Fee Reports, or any other documentation owed to the Department or Customer, to include fees / monies, that are required under this Term Contract.