



NOVEMBER 20, 2025
RFP #PUR 26-016

Count on us.

CITY OF STOCKTON, CA

Internal Auditing Services Technical Proposal



Cover letter

November 20, 2025

Mr. Jason Farrow
 Procurement Specialist
 City of Stockton CA
 425 N. El Dorado Street,
 Stockton, CA 95202

Dear Mr. Farrow and members of the Evaluation Panel,

On behalf of our colleagues at Plante & Moran, PLLC ("Plante Moran"), we are pleased to present our qualifications to provide comprehensive internal auditing services to the City of Stockton, CA ("the City") in response to RFP #PUR 26-016. We appreciate the opportunity to support the City in its ongoing commitment to strong governance, transparency, and operational excellence.

Plante Moran, a nationally recognized audit and consulting firm, offers extensive experience in internal audit, risk management, and governance for local municipalities. Our team brings over a half a century of expertise serving public sector organizations. We understand the City's need for comprehensive internal auditing services. Our tailored approach aligns with GAGAS, IIA, and the COSO framework. To meet your needs, we've assembled a team of public sector specialists committed to delivering high-quality, efficient service, allowing you to stay focused on serving your community.

KEY MEMBERS

You will be served by the following team members.

- Troy Snyder, CICA – Engagement Partner
- Matthew Bohdan, CPA, CIA – Colleague Partner
- Eric Conforti, CPA, CFE – Principal
- Kyle Miller, CISSP, CISA, CDPSE, QSA – Principal
- Caroline Main, CIA – Senior Manager
- Sarita Crowley, CPA – Senior Manager
- Bailey Kahl-Wu, CPA - Manager
- Noah Nicklin, MBA – Senior Consultant

In addition, consistent with our one-firm-firm philosophy, Plante Moran offers seamless access to specialized expertise across all offices without geographic or billing barriers. As project needs evolve, we will present the City with bios and resumes for additional staff based on the scope of each individual project, ensuring the right resources are available at the right time.

MAIN POINT OF CONTACT

Name	Troy Snyder
Address	3000 Town Center, Suite 100, Southfield, MI 48075
E-mail	Troy.Snyder@plantemoran.com
Telephone number	248-223-3273

SUMMARY OF THE CONSULTANT'S EXPERIENCE AND QUALIFICATIONS

Our dedicated Risk and Accounting Advisory Services (RAAS) team offers expertise that is directly aligned with the City of Stockton's Scope of Work. We routinely deliver independent internal audit and consulting services in accordance with Generally Accepted Government Auditing Standards (GAGAS), lead comprehensive citywide risk assessments, conduct internal control and performance audits, and support the administration of ethics and fraud hotlines. Our specialists bring deep experience in municipal internal audit, enterprise risk management, compliance, and operational improvement. As outsourced or co-sourced City Auditors, we have partnered with city councils and audit committees to provide high-quality, risk-based audit plans, actionable recommendations, and transparent reporting, helping our clients strengthen controls and enhance accountability.

We know you have many options when selecting a professional services firm, and Plante Moran stands apart from the competition. Our commitment to the City includes the following unique expertise and approach we'll take to serving you.

The expertise we bring.

- **Plante Moran is a nationally recognized professional services firm with over 100 years of experience and a robust public sector practice serving more than 1,700 municipal and governmental entities across the United States.** Our team brings extensive experience in internal audit engagements with public sector entities, including municipalities, authorities, and state agencies. We understand the unique governance, compliance, and operational challenges faced by organizations like the City and are well-positioned to deliver independent, objective internal audit services aligned with professional standards and applicable laws. We are confident in our ability to meet and exceed the requirements outlined in the RFP, including strengthening internal controls, improving risk management practices, and enhancing operational efficiency. Our longstanding commitment to the public sector reflects deep institutional knowledge and a proven ability to deliver value-driven solutions in complex regulatory environments.
- **Long-term commitment.** Plante Moran's ownership model keeps all operating capital within the firm, managed by our equity partners. We do not pursue private equity investment, ensuring our loyalty remains with clients and staff—not outside investors. Unlike private equity firms, which often have short-term horizons, our firm is committed to long-term stability and trusted advisory relationships, looking ahead to the next century of service.
- **We have been responding to California's unique needs for almost 25 years.** We serve over 600 clients in California and understand the challenges specific to the state. These challenges include staffing challenges, California's unique regulatory environment, and a deep familiarity with the spectrum of various local needs experienced by different communities. Our existing relationships with clients and vendors in the California marketplace strengthen our understanding of the business and regulatory trends occurring in the state.
- **Recognized leaders in internal controls risk management.** Your colleague partner Matthew Bohdan serves on the Comptroller General's Advisory Council on Standards for Internal Control in the Federal Government. In this role, Matt helped revise and update the "Green Book," which sets the standards for effective internal controls for federal agencies.
- **We aim to serve you holistically. Our "one-firm" firm approach is different than all other firms of our size — and our clients reap the benefits.** As your needs change or new concerns arise, you'll have easy access to subject matter and technical experts across our firm. Office-level profit centers will not be a barrier to answers or resources. We collaborate across the firm, ensuring the City is being served by industry experts, and collaborate with each of our service lines.

The approach we'll take to serving you.

- **Senior-level involvement.** Your engagement will include a high degree of partner involvement. As part of our client service strategy for the City, this model of colleague partnering ensures you receive more expert, well-rounded thinking by offering a fresh set of eyes to ensure all issues are addressed and all your needs are met – *at no additional cost to the City.*
- **We take leadership and ownership of the project's success.** Our service model fosters collaboration, clear accountabilities, exceptional responsiveness, and staff continuity, recognizing these as essential for overall engagement success. To deliver the best possible service to the City, our professionals work cohesively as a team to address findings promptly, ensuring all deadlines for implementing recommended changes are met.
- **Our promise of excellence.** Our commitment to our people – our staff, our clients, and our clients' communities – stands as the cornerstone of our 100-year legacy, and our mission and vision statements reflect our unwavering pledge to time-tested values.
- **High-touch service 24/7, by providing your team with:**
 - ◆ Periodic and recurring check-in meetings and continuous accessibility year-round — we're there when you need us, and we never charge for routine calls and questions
 - ◆ Significant upfront investment — on our dime, not yours — in getting to know the City, proactively addressing your unique needs, and ensuring minimal interruption to your staff
 - ◆ Capacity for engagement team members to work on-site or remotely to adapt to your preference

We understand that the City is seeking a partner who can serve as the designated City Auditor, conduct risk-based audits, administer the Ethics, Fraud, Waste, and Abuse Hotline, and provide timely, actionable reporting to the Council Audit Committee and City Council. Our approach is rooted in best practices, including risk-based planning, collaborative communication, and a structured audit methodology. We are committed to delivering high-quality, independent audit services that provide meaningful insights and support the City's strategic goals.

ADDENDUM ACKNOWLEDGEMENT

Plante Moran acknowledges receipt of Addendum No. 1 and Addendum No. 2 to RFP PUR 26-016.

PROPOSAL VALIDITY

Plante Moran affirms that the proposal and all its contents, including the fee proposal, are valid for a period of 120 days.

Thank you for considering our proposal. We look forward to the opportunity to partner with the City of Stockton to advance its mission and strengthen its internal auditing function.

Sincerely,



Troy Snyder, CICA
Engagement Partner



Matthew Bohdan, CPA, CIA
Colleague Partner

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Our answers to your questions



5.1 Qualifications and experience

(5.1.1) Describe how your firm is organized, noting major divisions and any parent/holding companies, as well as a brief history of the firm, and all personnel potentially to be involved in the project, including all sub-consultants. Designate the Principal in Charge and other key personnel. Include résumés. Also, provide a description of the experience your firm has had with similar processes.

Firm overview

For over 100 years, we've provided our clients with advisors, ideas, and breakthrough strategies they can count on.

We are the 13th largest certified public accounting and management consulting firm in the nation. Our firm specializes in financial, compliance, human capital, operations improvement, strategic planning, technology selection and implementation, and wealth management services.

Fast facts



A better approach to client service, over 100 years in the making. Plante Moran's founders had a vision: **"to create a people firm disguised as an accounting firm."**

Now, 100 years later, we're fully invested in taking that legacy into the future, moving forward together with our clients. When you work with our team, you can count on us to see the story behind the numbers and deliver relationships beyond results.



Learn more about our story — and what it means for our clients — at plantemoran.com/count-on-us.

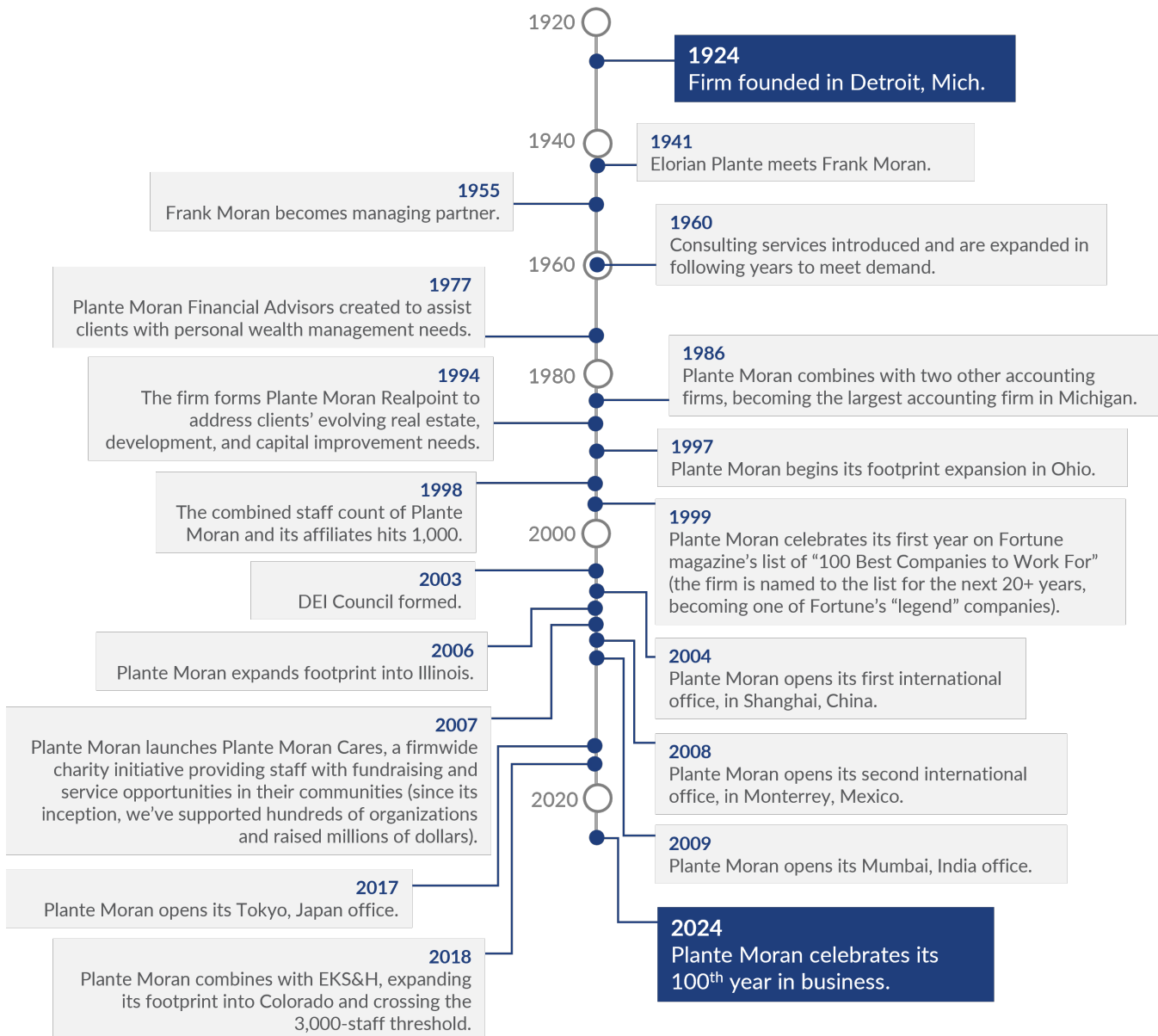
We have been recognized by numerous organizations, including **FORTUNE magazine’s list of the “100 Best Companies to Work For” for the 27th consecutive year**. Additionally, we have been recognized at the national and local levels for innovative workplace programs that encourage professional growth and work-life balance for our staff. For a full list of our rankings and recognitions, please visit [this link](#).

Plante Moran is a professional limited liability company (PLLC). Plante Moran is one hundred percent owned by P&M Holding Group, LLP, which is 100% owned by the individual equity partners.

Firm history: Timeline of significant milestones

Many organizations hire us for expertise or a solution, but they stay with us for the personal relationships, high quality, and dedication they can’t get from any other advisor.

Our clients and staff are the story of Plante Moran’s journey. The timeline below shows key events in our firm’s history of growth.



Our partnership model: A legacy of personal investment

As you evaluate advisory firms, it might feel like your future hangs in the balance. What does your choice say about where your organization is headed? You might think you have to decide between firms that are stable *or* adaptive, reliable *or* innovative — but our 100-year history has shown us that you don't. In our experience, business continuity and succession planning are what *inspire* growth and adaptation; neither benefit is achieved at the other's expense.



This is made possible because of our ownership structure: 100% of the capital used to finance our firm's operating activities is maintained within our organization by our equity owners. The success of this model is why **we've chosen not to entertain the idea of private equity investment: our responsibility has been and always will be to our clients and staff, not outside investors or shareholders.**

The Plante Moran model: leadership succession plus strategic direction to respond to change, while keeping our culture intact.

Is our model right for you? See the benefits for yourself.



Independent decision-making

The leaders of our firm — our partners — control its strategic direction. While firms with private equity ownership must answer to outside investors, and focus on meeting their demands and expectations, Plante Moran is independent. With our team, you'll have confidence we're working in your best interest to earn your trust and retain your business.



Long-term commitment

A private equity firm typically looks to sell off investments within five to seven years, on average, meaning that accounting and consulting firms within their portfolio face an uncertain future. We never settle for this short-sighted view. We were founded 100 years ago; now, we're looking ahead to the next century and how our commitment to being trusted advisors will help us — and our clients — get there.



Innovation plus quality

Advanced technologies are revolutionizing professional services firms — but only when they're adopted wisely. We thoroughly evaluate new technology and its potential impact on our clients, staff, data security, training, and quality. Then, we use this long-term focus to make the best innovation decisions.



Holistic service

Our strategy is to continue building a firm that provides a wide breadth of services, including assurance, tax, consulting, and wealth management. With the capabilities to advise you across all areas of your organization, Plante Moran is truly the best choice to help you achieve your business goals.

Your engagement team

Plante Moran’s greatest asset is our people — not just their knowledge, but also their integrity and their commitment to our clients, staff, and communities. Our philosophy for staffing your engagement is simple: find the best people with the most relevant experience and balance the team with varied ways of thinking that complement one another. **Troy will serve as your senior representative to be assigned the powers and duties of the City Auditor under this agreement.** He is joined by a strong team with deep internal audit expertise to serve the City.

We have structured our team to deliver the specialized knowledge and personal fit you deserve. Each person serves a necessary role in the engagement and is experienced in serving clients like you.



Troy Snyder, CICA Engagement Partner, Risk & Accounting Advisory Services

Project Responsibilities and Role

When the City needs an answer, **Troy, the Partner in Charge**, is your first call. His primary goal is to make sure we look out for your interests proactively, respond to your questions promptly, meet all deadlines, ensure no surprises, and value your time.

Education

B.S.C. in telecommunications from Ohio University.

Professional memberships, certifications, and affiliations

Member of the Institute of Internal Auditors (IIA)
Certified Internal Controls Auditor

Years of Experience

40 years

Summary of experience

Troy is a partner with Plante Moran’s Risk and Accounting Advisory Services practice. He specializes in internal audit, regulatory compliance, and operational and information technology audits. Troy focuses on finding solutions for clients that ensure compliance while maximizing efficiency.

Troy has an extensive background in the recommendation and implementation of appropriate solutions for governance, risk, and control strategies across the K-12, municipal government, and utility sectors.

His primary focus is on delivering exceptional services to my clients, which includes two of the largest school districts in the United States. Troy’s business approach is always doing the right things for our clients and people, and being responsive.

Relevant experience

- Been involved in numerous internal audit functions in setting up internal audit departments
- Lead internal audit teams to execute through audit plan
- Frequently presenting status and issues to audit committees and boards
- Provide Executive Internal Audit Leadership for organizations in the execution of risk assessments, internal audits, and presentations to management.



Matthew Bohdan, CPA, CIA

Colleague Partner, Risk & Accounting Advisory Services

Education

Masters of Business Administration from Walsh College of Accountancy and Business Administration

Bachelor of Business Administration with a concentration in finance from Grand Valley State University

Professional Registrations and Memberships

Certified Public Accountant (CPA)

Certified Internal Auditor (CIA)

Member of the American Institute of Certified Public Accountants (AICPA)

Member of the Institute of Internal Auditors (IIA)

Member of Michigan Association of Certified Public Accountants (MICPA)

Member of Association of Local Government Auditors (ALGA)

Years of Experience

18 years

Project Responsibilities and Role

I will bring a fresh perspective to your engagement in my role as your colleague partner. While I will be aware of all significant aspects of your engagement, you won't see me as often as your engagement partner. This is intentional, as I can play a more valuable role in finding efficiencies, mining ideas, and delivering first-class service from an objective viewpoint.

Summary of experience

Matt has over 18 years of public accounting and management consulting experience providing services to public sector clients. His expertise focuses on detailed process and procedure assessment, development and performance of risk assessment, and outsourced / co-sourced internal audit services. He also has extensive experience with data analytics, including building analytical tools and dashboards from scratch and advanced financial modeling. In March 2023, Matt was appointed to the US Comptroller General's Advisory Council on Standards for Internal Control in the Federal Government, where he will use his expertise and insight to set and revise standards for effective internal controls at government agencies.

Matt has built deep trusting relationships with our public sector clients through risk assessment and internal control implementation leadership. Matt helps our clients understand the key aspects of internal control implementation, monitoring the effectiveness of those activities, and reporting results to key organizational decision-makers. Additionally, Matt has provided valuable support to our clients by leading efforts to design and implement grant monitoring procedures and leading a team of specialists in executing timely monitoring efforts.

Relevant experience

- Internal control gap review and implementation of remediation procedures
- Coordination and preparation for audit committee meetings, ensuring timely and effective communication with city staff and elected officials
- Business process improvement for organizations in transition and distress
- Development of complex built-from-scratch analytical tools, including custom-developed dashboards for both internal and external use



Eric Conforti , CPA, CFE

Principal, Forensic Accounting Services Group

Project Responsibilities and Role

I will be responsible for monitoring the City's ethics, fraud, waste, and abuse hotline. Additionally, I will lead the investigative tasks that may be required resulting from hotline tips. I will work closely with the rest of the engagement team to ensure tips are appropriately resolved and communicated to the City.

Summary of experience

Eric specializes in forensic investigations, data analytics, and fraud-focused internal control assessments. He is professionally trained in a variety of interviewing techniques, data analytics, financial record review, online background research, and anomaly detection in supporting documentation. His work has uncovered millions of dollars in losses due to asset misappropriation, contributing to dozens of criminal convictions, tens of millions in civil judgments and settlements, and multiple employee theft-related insurance claims paid to victim organizations.

Eric leads the firm's public sector forensic practice, dedicating at least 25% of his time to serving governments and K-12 districts.

Relevant experience

- Led over 100 forensic investigations involving asset misappropriation and/or financial statement fraud, including more than a dozen municipal engagements in the past two years.
- Participated in and led numerous admission-seeking interviews, resulting in verbal confessions and signed statements of wrongdoing.
- Directed engagements utilizing advanced data analytics tools such as IDEA, Alteryx, and Excel to uncover fraudulent patterns and anomalies.
- Delivered fraud awareness training to organizations nationwide, empowering employees to identify and report red flags, which has led to the detection of significant fraud schemes.

Education

Bachelor of Arts in
Accountancy from Michigan
State University

Master of Science in
Accountancy from Michigan
State University

Professional training and affiliations

Certified Public Accountant
(CPA)

Certified Fraud Examiner
(CFE)

Member of the American
Institute of Certified Public
Accountants (AICPA)

Member of Michigan
Association of Certified
Public Accountants (MICPA)

Recently served as the leader
of the Forensic Accounting
Expert Panel and former
Vice-Chair of the Forensic
Accounting Task Force.

Years of Experience

17 years



Kyle Miller, CISSP, CISA, CDPSE, QSA

Principal, Cybersecurity Consulting

Project Responsibilities and Role

I will bring information technology general controls, system implementation, and data conversion audit perspectives to each of our project approaches and deliverables, including incorporating cybersecurity considerations into the recommendations.

Education

Bachelor of Arts in accounting and information systems, specializing in information technology from Michigan State University

Certifications and affiliations

Member of the Information Systems Audit & Control Association (ISACA)

Member of the International Information Systems Security Certification Consortium (ISC2)

Certified Information Systems Auditor (CISA)

Certified Information Systems Security Professional (CISSP)

Certified Data Privacy Solutions Engineer (CDPSE)

Qualified Security Assessor (QSA)

Years of Experience

13 years

Summary of experience

Kyle has over a decade of cybersecurity auditing and consulting experience. He also has experience providing IT system implementation, maintenance, and support in a higher education environment. Kyle's current focus is in providing cybersecurity related audit and consulting services to clients in the public sector where he serves as Plante Moran's cybersecurity industry champion. He serves as a trusted advisor to many state and local governments, airport, transit agencies, special districts, higher education, and K-12 organizations. Kyle's focus is on interpreting various information security related standards, frameworks, and regulations (e.g., NIST, CIS, PCI DSS, GLBA, CJIS, FERPA, HIPAA, etc.) and helping organizations understand their overall risk to establish prioritized roadmaps to address that risk. Kyle's professional certifications include the Certified Information Systems Security Professional (CISSP), Certified Information Systems Auditor (CISA), Certified Data Privacy Solutions Engineer (CDPSE), and Qualified Security Assessor (QSA). He is an active member of the Information Systems Audit and Control Association (ISACA) international volunteer body of committees, working groups, and advisory councils, as well as a member of the International Information Systems Security Certification Consortium (ISC2).

Relevant Experience

- Analysis of information systems
- Execution of information technology control reviews
- Provided IT system implementation, maintenance, and support



Caroline Main, CIA

Senior Manager, Risk & Accounting Advisory Services

Project Responsibilities and Role

I'll manage the overall engagement, ensuring that our team works collaboratively to ensure seamless service delivery. You will see me regularly as I work with the team. I want to hear what's going well (or not) and what issues are on your mind.

Summary of experience

Caroline is an experienced internal audit leader with nine years of service to public sector clients. Caroline manages engagement planning and execution, ensuring seamless collaboration and clear communication throughout each project. She is committed to delivering timely, high-quality work products that support clients' strategic objectives and strengthen accountability. Caroline's approach emphasizes transparency, responsiveness, and continuous improvement, which are essential qualities for effective internal audit functions. Her expertise includes developing audit plans, supporting implementation of recommendations, and leveraging technology-based solutions to provide actionable insights.

Relevant experience

- Oversees internal audit planning, execution, and client communications
- Collaborates working with management to support implementation of audit recommendations, corrective actions, and process improvements
- Develops comprehensive audit plans to streamline processes and enhance accountability, ensuring alignment with risk assessments and governance standards.

Education

Bachelor of Arts in Economics, University of Michigan

Professional training and affiliations

Certified Internal Auditor (CIA)
Member of the Institute of Internal Auditors (IIA)

Years of Experience

9 years



Sarita Crowley, CPA

Senior Manager, Risk & Accounting Advisory Services

Project Responsibilities and Role

My primary goal is to make sure we look out for your interests proactively, respond to your questions promptly, meet all deadlines, and ensure no surprises. I bring my expertise to internal audit and support the team throughout the engagement.

Summary of experience

Sarita is an experienced risk and control advisor with a strong background in compliance and operational audits. Her expertise includes business and general IT process assessments for a wide range of clients spanning across small-to-large sizes, industries, and organizational structures.

She prides herself on tailoring each engagement and providing results that meet her clients' unique needs. She takes a personal approach by collaborating with clients, conducting a comprehensive risk assessment, and identifying an ideal, efficient internal control structure. Sarita is

Education

Bachelor of Science in Accounting from the University of South Florida

Professional training and affiliations

Certified Public Accountant (CPA)

Member of the Institute of Internal Auditors (IIA)

Years of Experience

15 years



Education

Bachelor of Science in Accounting from Oakland University

Bachelor of Science in Finance from Oakland University

Professional Registrations and Memberships

Certified Public Accountant (CPA)

Member of the Institute of Internal Auditors (IIA)

Member of Michigan Association of Certified Public Accountants (MICPA)

Member of Association of Local Government Auditors (ALGA)

Years of Experience

7 years

passionate about supporting continuous improvement initiatives that align with organizational goals and drive cross-functional success.

Relevant experience

- Leads internal audit projects for organizations, with a focus on optimizing processes and ensuring effective risk management through innovative, data-driven solutions
- Recognized for a transparent and responsive approach to finding remediation and resolution
- Skilled at fostering collaboration between audit teams and client management

Bailey Kahl-Wu, CPA

Manager, Risk & Accounting Advisory Services

Project Responsibilities and Role

Working closely with Caroline, Sarita, and Noah, I will serve as the dedicated Project Manager, ensuring that our team works collaboratively and will be responsible for execution in accordance with our proposed timeline and plan we set with you.

Summary of experience

With over seven years of experience in consulting and public accounting, Bailey is a trusted advisor in delivering comprehensive internal audit services, risk and internal control assessments, segregation of duties analyses, and enterprise risk management support. She brings deep expertise in serving a diverse range of public sector clients—including states, counties, municipalities, and school districts—tailoring her approach to meet their unique operational and compliance needs.

Bailey’s core responsibilities include managing the day-to-day execution of audits and assessments, serving as the primary client liaison, and offering strategic guidance on internal control enhancements in an ever-evolving risk landscape. A recognized thought leader in her field, Bailey frequently presents on internal audit and control topics at industry conferences and training events.

Relevant experience

- Leads the execution of internal audits and risk assessments for a wide variety of processes
- Conducts internal control assessments for financial, operational and compliance process areas, such as financial reporting, city fleet operations and city commission policy compliance
- Conducts follow-up to verify implementation of corrective actions and prepares clear, timely reports for audit committees
- Leverages expertise in Alteryx, Tableau, and Power BI to enhance data analysis and visualization, driving more effective risk management and remediation progress tracking



Noah Nicklin, MBA

Senior Consultant, Risk & Accounting Advisory Services

Project Responsibilities and Role

As a senior on the team, I will be responsible for the day-to-day fieldwork for this engagement. Bailey and I will work together to gain a deep understanding of your processes and controls, communicate with the City on a regular basis, and execute the risk assessment, audits, and follow-up remediation and reporting.

Summary of experience

Noah has supported our team in a wide range of experiences in the field of internal audit engagements for public sector organizations. His experience includes conducting risk-based audits, evaluating internal controls, and performing operational reviews for municipalities and governmental entities. Noah is skilled in developing audit plans, assessing compliance with policies and regulations, and providing actionable recommendations to strengthen governance and accountability.

In addition to his varied experience, Noah is adept at using analytic automation platforms like Alteryx, Power BI, and Tableau. These platforms facilitate efficient data collection, preparation, and blending. The processed data is subsequently utilized to establish best practices and to oversee the execution of audit implementation plans.

Relevant experience

- Conducts internal control audits and risk assessments for municipalities and departments
- Collaborates with city leadership and staff to identify high-risk areas and implement best practices
- Utilizes data analytics to support performance audits and fraud detection

Education

B.B.A. and M.B.A., with concentrations in finance, Wayne State University

Professional training and affiliations

Member of the Institute of Internal Auditors (IIA)

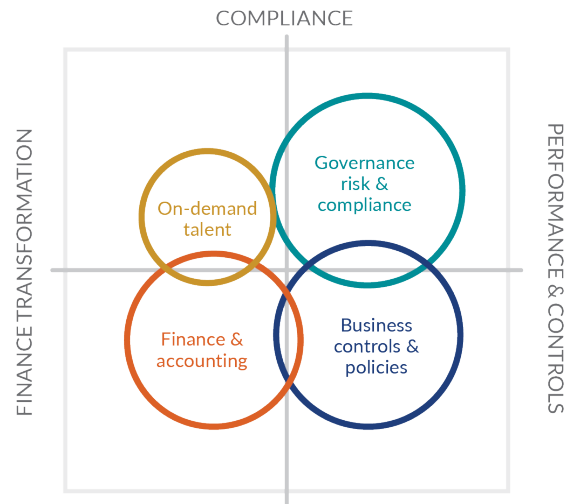
Years of Experience

3 years

Risk, internal controls, and accounting advisory services

Our experienced consultants are prepared to help you achieve key business objectives across all facets of internal auditing, including operational and performance audits, citywide risk assessments, and strengthening internal controls. By understanding these interdependencies, we'll offer a holistic service approach to the City.

Our team is a blend of risk management professionals with specializations across various process areas for municipalities, including financial, operational, compliance, and governance. This benefits our clients because we hit the ground running and consistently apply our experience to identify and implement operational efficiencies for our clients.




Practice profile


Internal control and risk consulting expertise and capabilities:

- Internal audit co-sourcing and outsourcing
- Management of internal audit departments
- Internal control audits
- Developing risk assessment models
- Enterprise risk management (ERM)
- Organization risk assessments
- Follow-up and remediation support
- Establishing ethics hotlines
- Design and operating effectiveness testing
- Business process design, re-engineering, and implementation


 **13+**
Average years of staff experience providing risk and accounting advisory services

 **100+**
Consulting and IT professionals providing risk and accounting advisory services

 **20+**
Countries where we serve risk and accounting advisory clients

 **\$300M – \$5B+**
Range of revenue for clients served

 **300+**
Risk and accounting advisory services clients

 **125+**
Publicly traded risk and accounting advisory clients

Team members are credentialed in one or more of the following:

- **CPA** – Certified Public Accountant
- **CIA** – Certified Internal Auditor
- **CFM** – Certified Financial Manager
- **CICA** – Certified Internal Control Auditor
- **CISA** – Certified Information Systems Auditor
- **CFE** – Certified Fraud Examiner
- **MBA** – Master's in Business Administration
- **MPA** – Master of Public Policy Analysis and Administration
- **PMP** – Project Management Professional

Governmental experience that's beyond the expected

When we serve governmental entities, assessing compliance is just the first step. As the City's advisor, we'll translate our expertise into solutions, helping you streamline operations, contain costs, and stay ahead of the curve. Why? It's simple: Investing in our clients means investing in the future of our communities.

What our practice looks like

500+ Governmental clients, including:

- Local government
- Airports
- Transportation organizations
- Authorities
- Special districts
- State agencies
- Utilities

750+ Annual Comprehensive Financial Report (ACFR) audits conducted in the past 25 years whereby the ACFRs have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting

600+ Single audits performed annually

45+ States with public sector clients

1,700+ Public sector clients served

250+ Staff dedicated to serving governmental clients

1,300+ GASB entities served

25+ Partners dedicated to serving governmental clients

75+ Years serving government entities

\$12B Federal expenditures audited per year

How we stand apart from the competition

When it comes to serving municipalities and government entities, the Plante Moran difference can be boiled down to two key factors:



1

Our governmental clients are served by professionals who have made the public sector a focus of their careers.

Because our firm is organized by industry (not by office or region), you'll always be served by specialists who have already served many governmental entities, including cities and counties, municipal operations, water and sewer authorities, transit authorities, state government agencies, and public library systems.



2

Our firm is unmatched in the level of research we conduct on challenges facing governmental leaders.

Our active involvement in government associations — along with our firsthand experience serving a large, diverse client base — is at the heart of our technical expertise. We pass on what we learn to our staff in the form of internal training seminars and to our clients through our webinars, white papers, and toolkits.

We don't just participate – we lead

We take our commitment to the public sector industry very seriously. We are heavily involved in the following professional organizations. We pass on what we learn from this involvement to our staff in the form of internal training seminars and to our clients through our webinars, whitepapers, and toolkits.



Colleague partner — Matthew Bohdan serves on the Comptroller General's Advisory Council on Standards for Internal Control in the Federal Government. In this role, Matt helps revise and update the "Green Book," which sets the standards for effective internal controls for federal agencies.



Founding member of the Governmental Audit Quality Center (GAQC)
 Participate in federal single audit roundtable with invited members from GAO, OMB and various federal agencies
 Past Chair of the American Institute of CPAs (AICPA) in 2008
 Plante Moran Principal Sadie Mayle currently serves on the GAQC Executive Committee



Propose changes to Governmental Accounting Standards Board (GASB) Implementation Guides
 Serve on the Governmental Accounting Standards Advisory Council (GASAC)
 Actively respond to significant proposals for new governmental accounting rules



Government Finance Officers Association

Involved in national and state-level associations including Colorado (CGFOA), Florida (FGFOA), Georgia (GGFOA), Illinois (IGFOA), Michigan (MGFOA), North Carolina (NCGFOA), and Ohio (OHGFOA)
 Facilitated training sessions at the annual conference

Experience serving clients in California

Our multidisciplinary team has provided consulting services to more than 600 clients across California since 2006. **Our trusted, independent advisors are prepared to help the City minimize risk, improve effectiveness, and efficiently provide key services to your constituents.** We have experts to assist in a wide range of areas, including:



- Internal audit
- Enterprise risk management
- Process and operational redesign
- IT strategy and assessment
- Cybersecurity
- Finance and accounting support
- Managed service provider selection
- Data analytics and conversion
- HR policy creation
- ESG program development
- Software assessment, selection, and implementation

Industry involvement

Our participation and involvement in California's state and local professional organizations keep us current with industry as well as regional issues and trends relevant to the City. Our professional staff participate in the following organizations:



The Municipal Information Systems Association of California (MISAC) comprises public agency information technology professionals working throughout California. We have presented on technical topics and attended the annual conference each year.



The California Society of Municipal Finance Officers (CSMFO) is a statewide organization committed to improving the knowledge and skills of local government finance professionals. We participate in the Commercial Roundtable and attend the annual conference each year, where we present our thought leadership and connect with our peers and client network.

[Click here](#) to know how Plante Moran helped California use data integration systems to address the homelessness crisis in the State.

Investigative audit and forensic accounting overview

Our forensic accounting team has served thousands of clients, so they are skilled in all phases of engagement delivery, including research, analytical modeling, and communicating conclusions. Our forensic accounting team brings a broad base of experience, including matters such as fraud investigations, internal control assessments, claims analyses, continuous data monitoring (analytics), and more. Our engagement team member, Eric Conforti, brings deep expertise in forensic investigations and fraud-focused internal control assessments. His extensive background in conducting and leading forensic audits equips him to effectively manage the City's ethics, fraud, waste, and abuse hotline. Eric's investigative skills ensure that all tips and reports are handled with professionalism and confidentiality.

Practice profile



175+

Forensic engagements per year



50+

Experienced, collaborative, forensic and valuation experts



Plante Moran's FVS team is one of the largest providers of forensic and valuation services (and seamlessly serves clients nationally)

(5.1.2) Provide a list of references with the current contact person, e-mail address, and phone number who may be contacted regarding firm performance. Use Attachment D for references.

Please see page 43 for attachment D.

Don't just take our word for it

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, specifically our quality of work and ability to meet schedules. Additionally, we firmly believe in fostering long-term partnerships, dedicated to supporting our clients in achieving their mission and vision. In line with this commitment, we do not engage in unnecessary or incremental charges. We pledge to adhere to the budget mutually established for the agreed-upon scope of work, ensuring transparency and financial integrity throughout our collaboration.

“

Plante Moran provided more than an audit report. This is a management tool that presents a clear roadmap for the implementation of internal controls and enables a risk-focused mindset. **I highly recommend Plante Moran, as their expertise and dedication contributed to the success of our audit function.**”

- Tracy Neumeier, Director of Internal Audit
City of Fort Wayne, IN

“

We engaged Plante Moran to assist us with performing risk assessments, developing our annual audit plans, and serving as our co-source internal audit partner. Their insights and recommendations have transformed our department and the district. **We have achieved greater efficiency and completed more internal audits than ever before in our department. Their value-added services and qualified, professional team have truly made a significant impact.**”

- Connie Brown, Executive Director - Internal Compliance (Retired)
Atlanta Public Schools, GA

“

We recently engaged Plante Moran to assist us with assessing our accounting internal controls, and we are very happy with our decision. **Their experts are professionals with a strong understanding of accounting internal controls and were able to provide valuable, practical recommendations that fit our organization and resources. Our Plante Moran team was thorough in their evaluation, responsive to our needs and met our provided deadlines.** We look forward to our continued partnership with Plante Moran.”

- Christie Moss, Controller
Jefferson Public Schools, CO

(5.1.3) The Proponent must be able to demonstrate a good record of performance and have sufficient financial resources to ensure that they can satisfactorily provide the services required herein. All Proponents are required to fill out Attachment E – Certification of Financial Condition.

Financial information

Plante Moran is a privately held firm, and we are well capitalized by the partner group. Please note that Plante Moran is in very healthy financial condition, fully capitalized by the partner group, and carries zero debt. If selected as a finalist, we are happy to work with the City to help assess the financial condition of the firm. The financial information below should be considered highly confidential. As a privately held accounting and consulting firm, Plante Moran is not required to have an independent audit of its financial statements. The summary below, however, reflects the strong financial condition of the firm.

P&M Holding Group, LLP
Financial Information
(in thousands)

	Fiscal Year Ending 6/30/2025	Fiscal Year Ending 6/30/2024	Fiscal Year Ending 6/30/2023	Fiscal Year Ending 6/30/2022	Fiscal Year Ending 6/30/2021
Income Statement					
Net Revenue	1,129,071	1,043,747	953,677	862,481	766,236
Balance Sheet					
Current Assets	401,379	370,932	342,598	353,806	335,371
Total Assets	438,266	410,495	385,786	395,672	373,857
Current Liabilities	125,339	111,761	112,019	103,570	105,440
Total Liabilities	130,788	115,100	114,357	105,091	108,447
Partners Investment	307,478	295,395	271,429	290,581	265,410

P&M Holding Group, LLP is a privately owned company with excess of 350 partners. The Firm is well capitalized with the Partners' Investments of over \$300 million.

As a privately held accounting & consulting Firm, Plante & Moran is not required to have an independent audit of its financial statements, nor has an audit been performed. The summary above, however, reflects the strong financial condition of the Firm.

Please see attachment E on page 44.

5.2 Method of approach

(5.2.1) Proponent shall submit a statement indicating that they understand the requirements of the Scope of Work.

Our understanding of the scope of work

Plante Moran affirms that we understand the requirements of the Scope of Work, which includes but is not limited to the following:

A. Internal City Auditor Services

Troy Snyder will be your senior representative to serve as the designated City Auditor, acting as the primary point of contact for the City Council and Council Audit Committee. He will be readily accessible, responsive to inquiries, and available to attend meetings as requested. Our team will administer the City's Ethics, Fraud, Waste, and Abuse Hotline, coordinate with staff to prepare for Audit Committee meetings, and respond to inquiries directed at the City Auditor. We'll also develop and maintain an Annual Audit Plan aligned with citywide risk assessments and Council priorities, and provide regular status updates to the Audit Committee and City Council. In addition, our team will coordinate with external auditors and follow up on any related findings.

B. Risk Assessment Services

We'll conduct periodic citywide risk assessments across financial, administrative, and operational functions. Our team will review City policies and procedures to evaluate adequacy and compliance, assess the overall control environment, and identify key areas of risk. These assessments will inform the development of preliminary audit plans and support the prioritization of audit resources based on risk exposure and strategic objectives.

C. Internal Control Audits

Plante Moran will perform internal control audits as outlined in the Annual Audit Plan, focusing on high-risk areas. We'll conduct sampling and testing procedures to evaluate the design and operating effectiveness of internal controls, incorporating insights from the City's internal audit predecessor and external auditors, where applicable. Our findings will include identified deficiencies, associated risks, and recommended corrective actions. Our team will present these results to the City Manager and Council Audit Committee to support informed decision-making and risk mitigation.

D. Performance and Operational Audits

Our team will conduct performance and operational audits of City departments, programs, and functions to assess efficiency, effectiveness, and alignment with City goals. Departments and the City Manager's Office will have the opportunity to review and respond to draft findings. Final reports will summarize audit scope, findings, and recommendations, and we'll collaborate with management to support implementation of corrective actions.

E. Follow-Up and Reporting

Our team will conduct follow-up and verification of audit findings until they are fully resolved and closed. We'll provide City staff with tools and processes to track open audit items and facilitate resolution. Quarterly and annual reports will be delivered to the Council Audit Committee and City Council, summarizing audit activities, key findings, and the status of recommendations.

(5.2.2) Explain in detail how your firm will meet the requirements of the Scope of Work.

Internal city auditor services

As the provider of Internal City Auditor Services, we'll prioritize clear, timely, and proactive communication to uphold accountability and strengthen trust with City leadership and stakeholders. Our approach combines structured interactions with real-time responsiveness, ensuring that priorities, progress, and next steps are always transparent. This commitment supports the City's objectives for efficiency and compliance while fostering collaboration and confidence throughout every interaction and engagement.

Commitment to communication and responsiveness

Communication is the cornerstone of our relationship with the City. We use multiple channels to ensure clarity regarding needs, status, and expectations. We always encourage open dialogue because it fosters mutual understanding and relationship building. We'd like to reiterate that routine inquiries will never result in additional billing.

As part of our role as the City Auditor, we will provide:

1. **Dedicated Leadership Presence:** A senior engagement leader will serve as your primary liaison, ensuring continuity and accountability. This individual will maintain an open line of communication with City leadership and committee members, providing timely responses and strategic guidance.
2. **Frequent Meeting Structure:** We establish a predictable rhythm of interactions—kick-off sessions, periodic progress reviews, and closing presentations—so everyone remains informed and aligned. These sessions are designed to anticipate questions, address emerging issues, and confirm next steps. While structured, our approach is also flexible and will be tailored to the City's communication needs.
3. **Real-Time Responsiveness:** Our team uses multiple communication channels, including secure collaboration portals, email, and scheduled calls, to respond promptly to inquiries. We prioritize accessibility and clarity to ensure that questions are resolved quickly without unnecessary delays.
4. **Integrated Reporting Approach:** Status updates are not just check-ins—they are actionable insights. We provide concise summaries that highlight progress, risks, and upcoming milestones, enabling informed decision-making by City leadership.
5. **Collaborative Planning and Follow-Up:** We work closely with City staff to prepare agendas, supporting materials, and documentation for committee meetings. After each session, we document outcomes and follow up on action items to maintain momentum and accountability.

Stakeholder communication

We recognize that timely, transparent reporting and effective coordination are critical to maintaining stakeholder confidence and meeting expectations. To deliver status reports at Council Audit Committee meetings and City Council meetings, we will implement a structured reporting process that combines narrative summaries with visual dashboards. These reports will highlight audit progress, emerging risks, and key milestones, ensuring decision-makers have actionable insights.

Our methodology emphasizes collaboration and efficiency, including leveraging the City's annual financial audit results to reduce duplication of efforts. We will work closely with City staff and external auditors to align timelines, share relevant documentation through a secure collaboration portal. Our

team will monitor audit findings, develop remediation plans where necessary, and perform follow-up procedures to confirm corrective actions have been implemented. This integrated approach ensures compliance with GASB, GAGAS, and IIA standards while promoting accountability and continuous improvement.

Risk assessment methodology

We've developed a rigorous annual risk assessment methodology based on the COSO framework. We'll assess the risk profile of the City holistically and establish an Annual Audit Plan to perform value-added functions that protect the assets of the City and identify efficiencies.

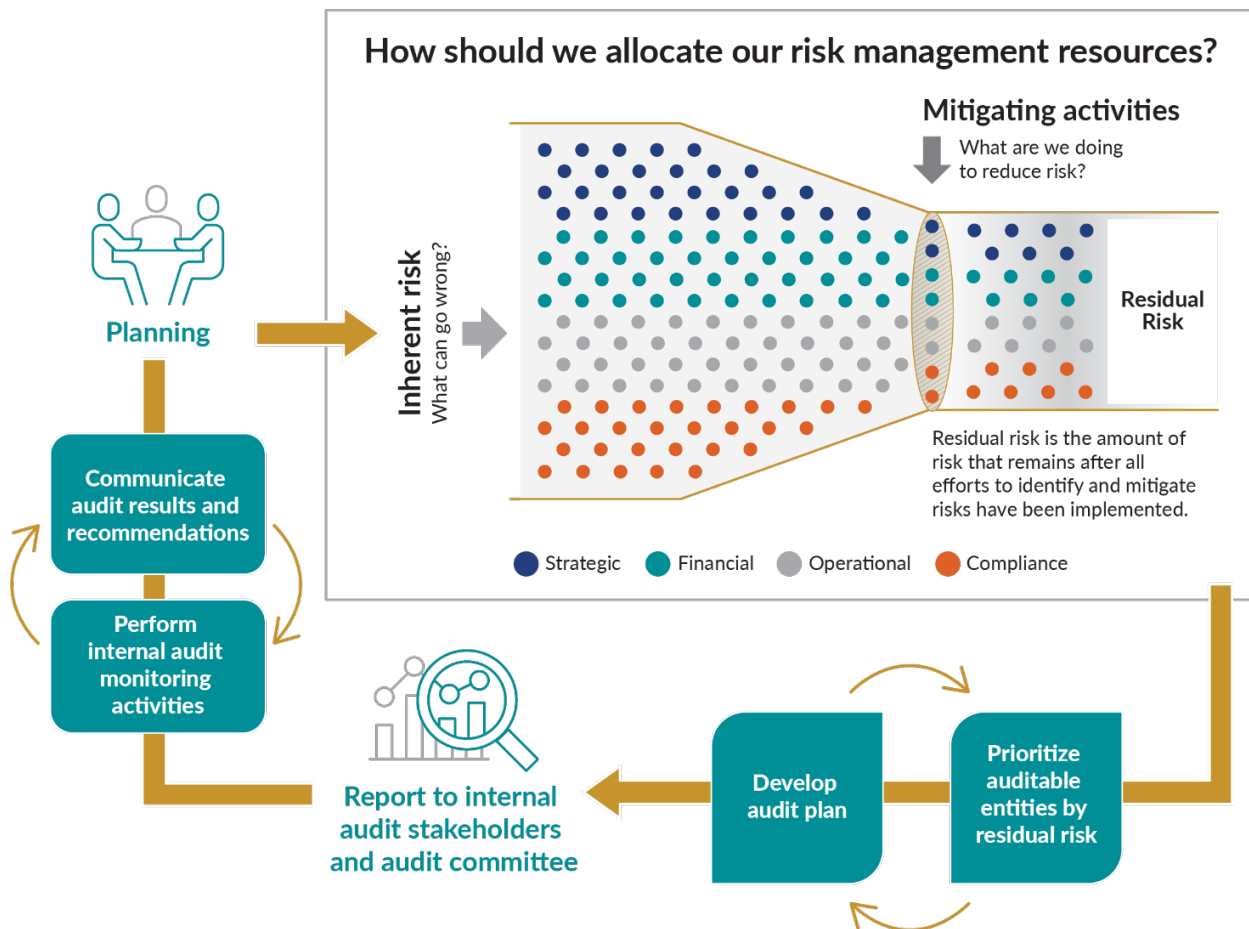
Our approach is engaging, interactive, and collaborative.

We place emphasis on:

- Facilitated sessions designed to arrive at the right evaluation of each risk.
- Elevating overall risk awareness among leaders across your entire organization.

Through information-gathering sessions with key stakeholders, we'll identify and analyze the risks inherent in each area, the mitigating controls, and the resulting residual risk exposure to the City. We will integrate the enterprise-wide risk assessment results into the City's plan and work with project stakeholders to identify practical risk management improvement opportunities.

What our approach looks like:



Tools and techniques

We'll use the following technologies and visualization tools to deliver the deeper risk insights you're looking for during the risk assessment:

Survey questionnaires

We'll use Qualtrics to send risk assessment survey questionnaires to relevant personnel. This makes the process as easy and streamlined as possible for your staff.

Risk visualization in Power BI

The combined results from our data review and collection activities will be used to generate interactive risk visualizations and dashboards in Microsoft Power BI. In our experience, these visuals empower our clients to best manage their risk environments. These dashboards will provide the following benefits:

- Instantly understand risk level and prioritization
- Support consistency throughout the organization with a standardized assessment methodology
- Model your risk universe using best practices by mapping strategic objectives to key risks
- Identify specific internal audit units and auditable risks that can be built into an audit plan

plante moran | Audit. Tax. Consulting.
Wealth Management.

1. What would be the likelihood that the district fails to retain staff with sufficient knowledge, skills, experience, or professional certifications?

Rare

Unlikely

Possible

Likely

Very Probable

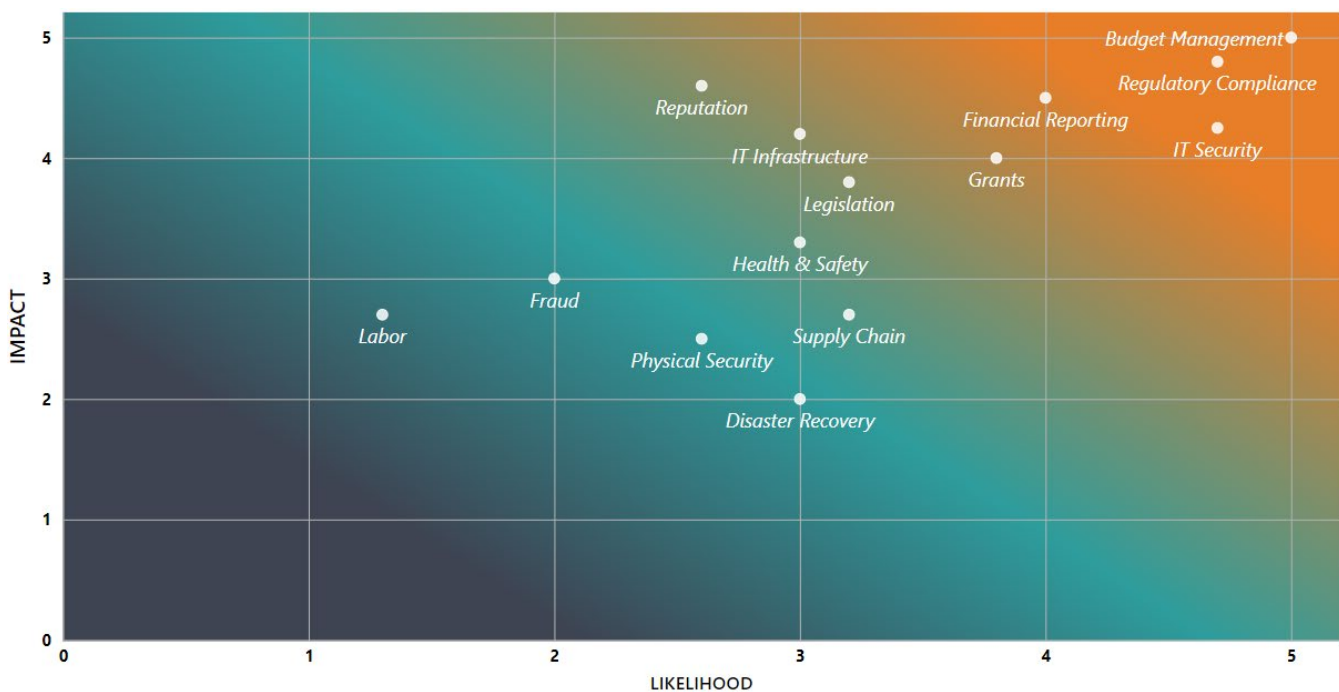
2. What would be the impact if the district fails to retain staff with sufficient knowledge, skills, experience, or professional certifications?

Incidental

Minor

Moderate

Elevated







Internal audit methodology

We bring together a wealth of control design, testing, and improvement experience to address the unique risks you face.

Measures of success

Our internal audit methodology consists of four key success measures that ensure project stakeholders are informed of current project objectives and activities. We will provide regular updates to the City leadership, as well as interim updates where practical. This approach is customized to fit the nature of each project and has consistently produced high-quality results for our clients.

 <p>Planning and risk assessment</p>	 <p>Testing and evaluation</p>	 <p>Audit findings and analysis</p>	 <p>Deliver report and assess performance</p>
<ul style="list-style-type: none"> • Co-develop expectations • Identify scope alongside management • Gather data • Identify risks and critical issues • Coordinate work with your staff to set goals and milestones 	<ul style="list-style-type: none"> • Review all applicable processes for gaps and controls • Review supporting documentation for adherence to policies, controls, and best practices • Sample-based testing of transactions, as applicable 	<ul style="list-style-type: none"> • Evaluate all audit findings and prepare process improvement recommendations • Share findings on an ongoing basis throughout fieldwork • Perform any follow-up work based on findings review, as directed 	<ul style="list-style-type: none"> • Communicate results with management verbally and in draft format • Deliver reports • Assess performance against expectations

Commitment to timeliness and efficiency

The staff assembled for this engagement are knowledgeable in applicable auditing standards, specifically Generally Accepted Government Auditing Standards (GAGAS), the International Professional Practices Framework (IPPF), and all GASB standards. We also follow the applicable engagement quality standards under the AICPA and Institute of Internal Auditors.

We believe a successful project hinges on setting realistic goals and timelines and having all stakeholders committed to meeting them. We'll collaborate with the City's internal audit staff to drive an environment of strong governance and efficiency based on these three components:

PLANNING	COORDINATION	COMMUNICATION
<ul style="list-style-type: none"> • Align expectations for key scope areas and risks • Ensure there are no surprises and maintain constant transparency 	<ul style="list-style-type: none"> • Identify areas where existing documentation can be leveraged to avoid duplicate requests • Consider key priorities when scheduling internal audit activities 	<ul style="list-style-type: none"> • Open line of communication regarding findings and potential issues • Routine status calls with internal audit and management

- Synchronize timing to minimize impact on the City staff responsibilities
- Consult with the Council Audit Committee, City Council, and City’s staff regarding any known inefficiencies or opportunities to improve
- Prepare documentation in the City internal audit deliverable format
- Become process experts that can explain the processes and controls to senior management and the City staff members

Technology that enables smarter engagements

We use secure and intuitive tools to safeguard your data, identify risks, and empower our partners and staff to think more strategically about your organization and how we can support you. Here are a few of the investments we’ve made to deliver value:



Client Collaboration Center

Our secure collaboration portal gives us – and our clients – 24/7 access to easily share files and track the status of our engagements from anywhere in the world.



Data manipulation

We use tools like Caseware IDEA and Alteryx to access, evaluate, and analyze your data to enhance and streamline our audit testing.



Analytics Center of Excellence

We help our clients organize and analyze their data, generating insights to encourage informed and strategic decision making.

Risk assessment and internal audit workplan

Our example workplan below describes our approach to completing the **risk assessment** as well as risk-based individual internal audits, including **internal control, performance, and operational audits**. This general process for delivering the range of services outlined in your RFP’s scope of services is based on our experience; however, during the planning phase, we will further tailor the plan to meet the City’s needs and expectations.

Phase 0: Risk Assessment

0.1 Conduct the Risk Assessment

We will lead the risk assessment of the financial, administrative, and operational functions. Based on the results of our risk assessment, we will identify the areas that are in-scope to audit for each fiscal year.

Our approach will be customized to your specific needs, using an information collection framework that achieves the right balance of survey and interview methodologies. We regularly use all methods within a single engagement, as we’ve found that using them in a complementary fashion optimizes the effectiveness of the assessment.

Key steps in our risk assessment process:



Review financial statements and documentation: We’ll review financial statements for key material accounts and determine financial statement risk level based on predictive indicators (such as complexity of the account, volume of transactions, susceptibility to loss or fraud, level of subjectivity, and similarity of transactions). We’ll also review existing processes and control documentation.





Deploy surveys: We'll distribute exploratory risk surveys to key departmental leaders to determine baseline perceived risk levels.



Conduct interviews: We'll conduct follow-up interviews with senior leadership and staff, as needed, to better understand your perspective on enterprise risks. These discussions will help us identify root-cause drivers for risk events and existing internal control practices. We will also explore mitigating activities and controls in place to address each risk. These will be leveraged to help us develop internal audit testing objectives and attributes.

0.2 Develop Annual Audit Plan

We will develop a comprehensive internal audit plan tailored to the results of our risk assessment and the needs of the City. For in-scope areas, we will detail the objectives and methodology for each audit, ensuring a systematic and structured approach to the audit.

Our process for developing an internal audit plan includes the following steps:

1. **Review risk assessment results:** Analyze and highlight the most significant risks that need to be addressed in the audit plan.
2. **Prioritize audit areas:** Prioritize the audit areas based on the level of unmitigated risk and importance to the Council Audit Committee's and City Council's objectives.
3. **Develop audit objectives and scope:** Define specific objectives for each audit and estimated hours.
4. **Create the audit plan:** Develop a timeline for each audit engagement, prioritizing high-risk areas and assigning the necessary resources for each engagement.
5. **Obtain Council Audit Committee's and City Council's approval:** Present the draft audit plan to the Council Audit Committee and City Council for acceptance prior to the start of each year.

0.3 Risk Assessment Deliverables

Following the completion of the risk assessment, the City will receive:

- **Executive summary** of risk assessment results, including visual depictions of the City's risk environment.
- **Workpapers** supporting risk assessment results.
- **Risk-based internal audit plan** with logical risk groupings organized into audit units, chronologically scalable to fit timeline requirements. We will present this plan to the Council Audit Committee and City Council for approval.

Phase 1: Planning



1.1 Develop audit criteria

We will work with the City's management team to ensure we have developed suitable audit criteria that are relevant, reliable, objective, and understandable. Audit criteria may include, but not be limited to, the following:

- Laws and regulations applicable to the operation of the audited function/department
- Departmental goals, policies, and procedures
- Technically developed standards or norms
- Results of previous engagements
- Contracts or grant agreements
- Prior periods' performance
- Defined business practices
- Expert opinions
- Specifically identified performance benchmarks

We will use these criteria to design an efficient and thorough audit program and an advanced request list to ensure that we begin the scheduled audit fully prepared.

1.2 Conduct internal audit entrance conferences

During these meetings, we will confirm the objectives, timing, and scope of the applicable internal audit units. The entrance conferences will be attended by Plante Moran staff responsible for performing work on the project, the City, and the auditee. We will confirm which City and auditee's team members should attend this session. We will work with the City's management team and the auditee(s) to schedule the entrance conferences at a mutually convenient time.

1.3 Collect and review documentation

Prior to our kick-off meeting, we will provide the City with an information request list. We will review the existing documentation you provide to gain a comprehensive understanding of your current operating environment. We anticipate requesting documents in the following categories:

- Prior year financial statements and trial balance
- Current internal controls listing
- Organization and staffing chart
- Departmental plans and budgets
- IT applications
- Policies and procedures
- Cybersecurity environment
- Transactional and internal control populations

Please note that we do not expect the City to create any documentation that does not already exist. For any areas where documentation does not exist, pertinent information will be obtained during the interview process.

Phase 2: Audit Fieldwork



2.1 Conduct audits and process walkthrough interviews

We will conduct each audit to:

- Deliver findings, conclusions, and recommendations based on an evaluation of sufficient, appropriate evidence against clearly defined criteria.

- Verify the applicable department or program is effectively, efficiently, and economically using resources to achieve its intended objectives.

Our procedures will include:

- Process walkthroughs to understand scope-specific departmental goals and objectives, inputs, and drivers, policies and procedures observed, and key areas of risk and internal control.
- Document inspections to verify the consistent operation of internal control operating effectiveness.
- Observation of key management processes and internal control operation.
- General inquiry with management, auditees, and control owners.
- Status meetings to review the status of findings of pending audits alongside brief written status reports.

We will meet with key process owner groups relevant to each audit to understand department functional outcomes and their array of risks. The focus of these interviews will be to identify the effectiveness of current operations and internal control activities, as well as detect the presence of material weaknesses or significant deficiencies in the design or operation of the internal control structure. Interview topics will likely include:

- Functional goals and objectives
- Department understanding of current internal control practices
- Specific processes, procedures, and documentation practices
- Segregation of incompatible duties
- Compliance with applicable laws, regulations, administrative policies, and departmental procedures
- Use of technology to achieve departmental outcomes
- Specific questions to clarify items from audit preparation work and preliminary sample testing, where practical

2.2 Conduct in-depth analysis

We will further review and analyze the information gathered during Phase 1. At a minimum, the following information (data and observations) will be analyzed:

- Documentation provided by the City
- On-site meetings and interviews with senior staff, leadership, stakeholders, and IT staff
- Survey results (end-user technology satisfaction, time/effort allocation, and department skills)
- Technologies in use, including systems architecture and methods for delivery of services
- Comparison to industry standards, best practices, and marketplace trends
- Emerging trends (e.g., robotic process automation, data analytics, AI) that can be implemented
- Alignment of IT department goals with the overall organizational strategy

We will perform sample-based testing of documentation and transactions to validate the operation of identified internal controls. Testing of documentation will help identify inconsistencies in the operation of internal controls amongst departments, instances of management override, non-compliance with policies and procedures, and areas of concern or vulnerability. Additionally, we will employ data analytics to analyze transactions to identify anomalies and unusual activity.

2.3 Develop a risk-based internal audit report

Based on our fieldwork activities, we will develop an internal audit report that details our findings, conclusions, and recommendations relative to the scope of work. The report will contain recommendations aligned with industry standards and best practices to improve internal controls, audit findings, management practices, and efficiency of operations.

We anticipate the report will consist of the following sections, keeping in context the size and the nature of the scope of work:

1. **Executive summary:** One-page summary of audit results, themes, areas of recommended focus, and proposed next steps for correction and improvement.
2. **Background:** Contextual information about the auditee, including its operations and relevant history.
3. **Objectives, Scope, and Methodology:** A detailed description of the audit's purpose, process areas and controls tested, and the procedures executed.
4. **Detailed findings:** The current state, trends, challenges, and gaps for the areas assessed. Includes detailed descriptions and risk ratings by topical area within the areas of people, process, and technology. Specific evidence-based findings, exceptions, and deficiencies (if any) in internal control. Each finding will include the condition, criteria, cause, and effect, as required by GAGAS.
5. **Recommendations:** The prioritized opportunities for improvement to policies and procedures, risk management methods, ideas to support organizational efficiency and effectiveness, and potential corrective measures considered in the future state.
6. **Auditee Corrective Action Plan:** The auditee's proposed steps to remediate the findings identified through the audit procedures and implement the recommendations provided.

Phase 3: Post-Audit Fieldwork

3.1 Quality review

We will complete workpaper quality review procedures to ensure that performance internal audit findings are relevant, complete, accurate, and supported by evidentiary documentation.



We will then draft the audit report, escalating any high-risk audit findings and significant deficiencies in the design or operation of the internal control structure.

We will ensure that we obtain and report the views of responsible officials of the audited program or department concerning the findings, conclusions, and recommendations in the internal audit report, as well as any planned corrective actions.

3.2 Report delivery

We will deliver the draft report to City leadership, the auditee(s), and other key personnel, as the City deems appropriate. We will hold an exit conference to discuss the findings/internal control gaps and corrective recommendations to improve effectiveness of operations, facilitate efficient decision-making, and improve public accountability.

3.3 Conduct exit conferences

During these meetings, we will discuss the audit findings, clarify any issues, and ensure that all attendees have a mutual understanding of the results and recommendations of the audit. The exit conference will be attended by Plante Moran staff responsible for executing the project, the auditee, and City management, if desired.

3.4 Review auditee(s) corrective action plan

We will review the auditee(s) corrective action plan in response to our findings and recommendations. During this process, we will help the auditee fine-tune the action items to be executed to ensure the root causes of the issues are addressed in the most efficient way and in line with the direct risk and finding identified. Once a final corrective action plan is agreed upon, it will be incorporated into the draft audit report. We will ensure City leadership receives an electronic copy of the auditee's corrective action plan promptly.

3.5 Presentation to Council Audit Committee and City Council

We will be available to attend regularly scheduled Council Audit Committee and City Council meetings. We will coordinate with City leadership to schedule the internal audit results to be presented. Plante Moran will provide hard copies of meeting materials to Council Audit Committee and City Council members. These materials may include the final audit report, overview of the scope, methodology, audit objectives, general themes, findings, and recommendations.

3.6 Follow-up and reporting

We will conduct thorough follow-up and verification of all audit findings until they are fully resolved and closed. To facilitate this process, we will provide the City with practical tools and processes to track open audit items and monitor progress on corrective actions. Our team will perform validation procedures to confirm that remediation efforts effectively address identified issues. In addition, we will prepare and deliver quarterly and annual reports to the Council Audit Committee and City Council summarizing audit activities, findings, and the status of recommendations. This approach ensures transparency, accountability, and measurable improvement for the City.

Phase 4: Ethics, Fraud, Waste, and Abuse Hotline

4.1 Hotline monitoring



Our forensics experts will monitor the City’s ethics, fraud, waste, and abuse hotline and appropriately route calls to City management, as needed. When a call is received, we will provide an incident summary to the City that details the allegations made, status, and resolution.

All calls received and the status or resolution will be reported at each Board Audit Committee meeting.

If any tips received require further investigation by our forensics experts, we will prepare a separate statement of work to support with managing the forensic investigation.

Example internal audit program timeline

In this section, we illustrate our proposed plan and timeline for Year 1 for the services outlined in the RFP. Our approach focuses on ensuring efficient execution, adherence to timelines, and successful finalization of deliverables. In alignment with the anticipated date of award per the RFP, our proposed Year 1 schedule spans from March 2026 through February 2027. Each project will receive the needed and appropriate attention from every engagement team member in support of the City’s goals and our commitment to quality service.

Below is our example timeline for Year 1, with 5 audits outlined for illustration purposes. Please note we will determine the appropriate number of audits based on the results of the risk assessment and development of the Annual Audit Plan, as approved by the Council Audit Committee and City Council.

PROJECT	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB
Risk Assessment	•	•										
Audit 1			•	•								
Audit 2					•	•						
Audit 3							•	•				
Audit 4									•	•		
Audit 5											•	•
City Auditor Services (e.g. hotline monitoring)	•	•	•	•	•	•	•	•	•	•	•	•
Follow-up and Reporting	•	•	•	•	•	•	•	•	•	•	•	•

Please note that the number, timing, and length of each audit unit will vary. We will work with the City to determine the most suitable number, timing, and length for each audit upon award of the contract.

(5.2.3) Explain the best practices your firm will use in providing the proposed services.

Plante Moran’s approach to providing the proposed services outlined in the scope is grounded in a set of proven best practices that ensure high-quality, value-added services tailored to the unique needs of public sector clients like the City of Stockton. Our methodology is informed by decades of experience serving municipalities across the country and is designed to promote transparency, accountability, and continuous improvement.

Innovative leading practices and approaches

Our engagements focus on identifying issues, diagnosing the root cause, and crafting a practical, tailored solution for our clients. While developing our solutions for clients, we don’t use an “off-the-shelf” approach. We think outside the box and leverage emerging technologies to relieve our clients’ pain points. Our outside-the-box thinking is rooted in our commitment to Plante Moran’s CARE model, which is a core concept of our innovation pillar. What does this mean for the City? This means our team will not provide you with “cookie-cutter” solutions that you may receive from providers who don’t place such an emphasis on innovation. Our fresh eyes approach will see the City riding along Plante Moran’s rocket ship of innovation and into a new mindset for your unique governance and compliance challenges, ensuring transparency and accountability across all audit and reporting processes.



Internal audit tools and techniques

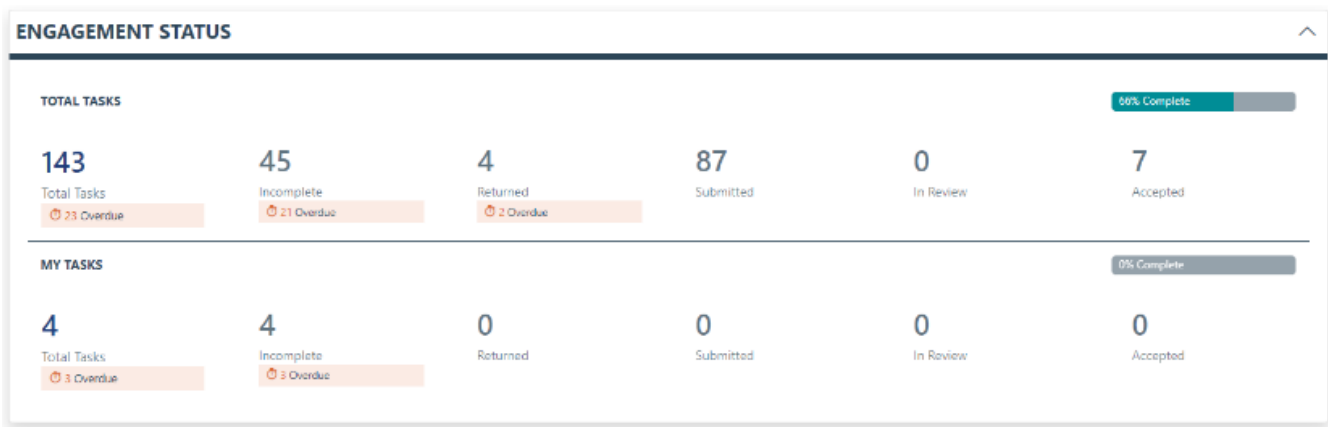
All working papers and information are securely maintained and readily available. We document our work using Microsoft Office or Adobe Acrobat and do not use proprietary software or databases that require specialized technology to access. This approach ensures the ease of communication and working papers and information sharing among all interested parties.

EZ Track: Our app to stay informed and on schedule

Our Collaboration Center has a built-in app called EZ Track, which allows our clients to easily respond to document requests and track engagement status. With EZ Track, we are able to:

- Organize tasks based on priority and due date
- Securely upload documents
- Delegate tasks to other responsible parties
- Communicate with your Plante Moran team
- Access prior-year information

We have provided screenshots of what EZ Track looks like within our Collaboration Center site. We'd be more than happy to perform a demo of this tool for you at your convenience.



ADD TASK | EDIT TASKS | EXPORT TO EXCEL

ID	SECTION	TASK NAME	PRIORITY	ASSIGNED TO	DUE	FILES
509	Opening Balance Sheet	A/R Aging	High	Jen LaVictoire	09/29/2024	0

DETAILS | **RESOURCES**

A/R AGING

STATUS: Incomplete

DUE: Sep 29

ASSIGNED TO: Jen LaVictoire

SECTION: Opening Balance Sheet

DESCRIPTION: Listing of accounts receivable by invoice number as of the date of the acquisition and for the month-end immediately after. A sample will be selected for testing.

[REASSIGN](#)

Drag and drop files here to upload or [Browse](#)

0 Files Uploaded

Comment History

Enter a comment

[ADD COMMENT](#) [SUBMIT](#)

Audit management and tracking tools

Monday.com: Our audit planning organizational tool

Within Monday.com, we utilize interactive dashboards to effectively plan our audit timelines and tasks. The tool helps our team have constant visibility into all aspects of the audit including the schedule, status of testing, and follow-up items. The screenshot below includes an example audit plan dashboard in Monday.com.

▼ Planning & Governance

<input type="checkbox"/>	Task	Owner	Status	Timeline	Duration
<input type="checkbox"/>	Develop walkthrough schedule and request meeting times with process owners		Done	Feb 10 - 14	5 days
<input type="checkbox"/>	Client to provide preliminary requests to Plante Moran via agreed upon method		Done	Feb 10 - 14	5 days
<input type="checkbox"/>	Select samples from population files received and distribute requests for samples		Done	Feb 17 - 21	5 days
<input type="checkbox"/>	Client to provide sample requests to Plante Moran via agreed upon method		Done	Feb 17 - 21	5 days
<input type="checkbox"/>	Facilitate onsite walkthrough sessions with designated process owners		Working on it	Mar 3 - 6	4 days
<input type="checkbox"/>	Refine audit objective, if necessary, and develop testing attributes for each audit objective		Working on it	Mar 3 - 7	5 days

▼ Fieldwork Execution 3 Tasks

<input type="checkbox"/>	Task	Owner	Status	Timeline	Duration
<input type="checkbox"/>	Document testing performed in audit workpapers		Working on it	Mar 3 - 14	12 days
<input type="checkbox"/>	Develop process narrative and risk and control matrix		Working on it	Mar 3 - 14	12 days
<input type="checkbox"/>	Facilitate follow-up sessions with process owners to confirm exceptions, discrepancies, and/or questions noted in testing		Not Started	Mar 3 - 14	12 days

▼ Reporting & Results

<input type="checkbox"/>	Task	Owner	Status	Timeline	Duration
<input type="checkbox"/>	Submit draft deliverables to appropriate management for review		Not Started	Mar 24 - 28	5 days
<input type="checkbox"/>	Document management response to findings and agreed upon action plan deadline in executive summary report		Not Started	Mar 31 - Apr 4	5 days
<input type="checkbox"/>	Client to approve final deliverables		Not Started	Mar 31 - Apr 4	5 days
<input type="checkbox"/>	Draft presentation to key stakeholders as requested		Not Started	Apr 7 - 11	5 days
<input type="checkbox"/>	Present to Audit Committee and key stakeholders		Not Started	Apr 14 - 18	5 days

Other best practices

1. Adherence to GAGAS and Professional Standards

All services will be delivered in accordance with Generally Accepted Government Auditing Standards (GAGAS), ensuring that our work meets the highest benchmarks for audit quality, objectivity, and independence. Our team also adheres to the standards of the American Institute of Certified Public Accountants (AICPA) and the Institute of Internal Auditors (IIA), ensuring consistency and rigor across all engagements.

2. Risk-Based Audit Planning

We employ a structured, risk-based approach to audit planning, beginning with a comprehensive citywide risk assessment. This process evaluates financial, operational, and compliance risks across departments and functions, allowing us to prioritize audit activities that align with the City Council’s strategic objectives and areas of highest exposure.

3. Collaborative and Transparent Communication

We maintain open lines of communication with City leadership, department heads, and the Council Audit Committee throughout the engagement. Our team provides regular status updates, interim findings, and opportunities for feedback to ensure alignment and avoid surprises. This collaborative approach fosters trust and ensures that audit results are actionable and well understood.

4. Use of Technology and Data Analytics

We leverage data analytics tools to enhance audit efficiency and effectiveness. By analyzing full data sets rather than relying solely on sampling, we can identify anomalies, trends, and control gaps that may otherwise go undetected. Our use of secure collaboration platforms also streamlines document sharing and communication with City staff.

5. Benchmarking and Best Practice Recommendations

Drawing on our extensive experience with similar municipalities, we incorporate benchmarking and best practice insights into our audit recommendations. This allows us to provide the City of Stockton with practical, proven solutions that have delivered measurable results in comparable environments.

6. Focus on Capacity Building and Knowledge Transfer

We view internal auditing as an opportunity to strengthen the City's internal capabilities. Our team provides training and guidance to City staff throughout the engagement, helping to build institutional knowledge and support the long-term sustainability of improvements. This includes training related to internal controls, risk management, and audit follow-up processes.

7. Continuous Improvement and Follow-Up

Our commitment to continuous improvement extends beyond the issuance of audit reports. We conduct follow-up reviews to verify the implementation of recommendations and provide tools to help City staff track progress. This ensures that audit findings lead to meaningful, lasting change.

These best practices, refined through our work with previous cities, form the foundation of our approach and will guide our delivery of high-impact, responsive, and accountable internal audit services to the City of Stockton.

(5.2.4) Describe your firm's quality assurance practices and processes to ensure high-quality delivery of services to meet the requirements of this solicitation.

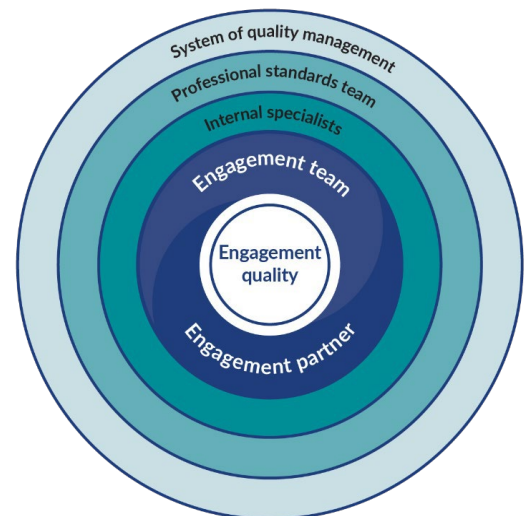
Process for quality assurance

Plante Moran's culture of quality and accountability

All client deliverables undergo multiple levels of review. Written narrative reports are reviewed by a manager or senior manager and, at a minimum, one partner. Reviews are conducted promptly, with a strong emphasis on attention to detail and quality assurance.

The vision

An unwavering commitment to quality is a cornerstone of our culture. We practice with adherence to professional standards, a commitment to consistently place both our client's and the public's interest ahead of our own, and a demonstrated will to continuously improve our professional competencies and the quality of our service. Our staff and partners are empowered and accountable to strive for excellence in achieving high-quality engagements and to invest in their skill development and personal fulfillment. Quality is built into our engagements at every level and is a driver for practice and career growth, resulting in exceptional client and staff satisfaction.



Responsibility and accountability

While the ultimate responsibility for the quality of an engagement rests with the engagement partner, everyone involved in the engagement is responsible for and has a critical role in ensuring quality. Accountability is driven on an individual, industry, and practice unit basis. It is upheld at every level of the Firm, from engagement staff members to the Firm managing partner. It is imperative that each member of the accountability chain consistently fulfill their obligation to provide direct, candid, and developmentally focused feedback and to hold each other accountable for consistently achieving high-quality assurance engagements. We have the following performance and quality standards:

- **Technical Skills:** all engagement staff and partners develop strong technical and research skills. Engagement issues are proactively identified, researched, and resolved by engagement teams with a skeptical mindset and appropriate consultation with engagement quality reviewers, subject matter experts (SMEs), and/or others within specialty service lines.
- **Project Management:** engagements are well planned, managed, and executed to allow for sufficient time to perform proper audit procedures and avoid a rush to deadline.
- **Supervision and Staff Development:** staff are supervised appropriately to complete their assigned responsibilities with minimal rework.
- **Communication:** engagement team members lead timely and effective communication and collaboration with clients, engagement quality reviewers, SMEs, and/or other specialists. Engagement team members are well-equipped to resolve technical and job management issues timely.

Forms



Section 8 Form – Proposal documents

8.0 PROPOSAL DOCUMENTS

Internal Auditing Services	
PUR 26-016	
SUBMITTAL DUE: THURSDAY, November 20, 2025; 2:00 PM PST	
RFP Submittal Electronic Mail	city.clerk@stocktonca.gov
Proponent Business Name	Plante & Moran, PLLC
Proponent Contact Name	Troy A. Snyder
Proponent Address	3000 Town Center, Suite 100, Southfield, MI 48075
Proponent Phone Number	248-223-3273
Proponent Email Address	troy.snyder@plantemoran.com
Department of Industrial Relations ID Number (if applicable)	N/A

Attachment B – Proponent’s covenant

ATTACHMENT B- PROPONENT’S COVENANT

In submitting this proposal, as herein described, the Proponent agrees that:


1. They have carefully examined the Scope of Work and all other provisions of this document and understand the meaning, intent, and requirements of same.
2. They will enter into contract negotiations and furnish the services specified.
3. They have signed and notarized the attached Non-Collusion Affidavit form, whether individual, corporate or partnership. Must be ‘A Jurat’ notarization.
4. They have reviewed and signed all clarifications/questions/answers on the City’s website at www.stocktonca.gov/adminbid.
5. Confidentiality: Successful Proponent hereby acknowledges that information provided by the City is personal and confidential and shall not be used for any purpose other than the original intent outlined in the Request for Proposal. Breach of confidentiality shall be just cause for immediate termination of contract agreement.

Plante & Moran, PLLC

FIRM

3000 Town Center, Suite 100, Southfield, MI 48075

ADDRESS

 , November 19, 2025

SIGNED BY & DATE

Partner

TITLE OR AGENCY

248-223-3273

PHONE/FAX NUMBER

troy.snyder@plantemoran.com

EMAIL

Attachment C – Non-Collusion Affidavit

ATTACHMENT C - NON-COLLUSION AFFIDAVIT AFFIDAVIT FOR INDIVIDUAL PROPONENT

No. 1

STATE OF _____)ss.
County of _____)
(insert)

_____ being first duly sworn, deposes and says: That on behalf of any person not named herein; that said Proponent has not colluded, conspired, connived or agreed, directly or indirectly with, or induced or solicited any other bid or person, firm or corporation to put in a sham bid, or that such other person, firm or corporation shall or should refrain from bidding; and has not in any manner sought by collusion to secure to themselves any advantage over or against the City, or any person interested in said improvement, or over any other Proponent.

(Signature Individual Proponent)

Subscribed and sworn to (or affirmed) before me on this _____ day of _____, 20____

by _____, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Seal _____

Signature _____

No. 2 AFFIDAVIT FOR CORPORATION PROPONENT

STATE OF MICHIGAN _____)ss.
County of OAKLAND _____)
(insert)

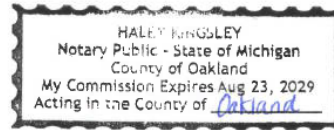
Troy A. Snyder _____ being first duly sworn, deposes and says: That they are the Partner of Plante & Moran, PLLC a corporation, which corporation is the party making the foregoing bid, that such bid is genuine and not sham or collusive, or made in the interest or behalf of any person not named herein; that said Proponent has not colluded, conspired, connived or agreed, directly or indirectly with, or induced or solicited any other bid or person, firm or corporation to put in a sham bid, or that such other person, firm or corporation shall or should refrain from bidding; and has not in any manner sought by collusion to secure to themselves any advantage over or against the City, or any person interested in said improvement, or over any other Proponent.

Troy A. Snyder
(Signature Corporation Proponent)

Subscribed and sworn to (or affirmed) before me on this November 19 day of 2025 by Troy A. Snyder, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Seal provided below

Signature [Handwritten Signature]



Attachment D – Agency Reference List

ATTACHMENT D – AGENCY REFERENCE FORM PUR 26-016

Supply Three (3) References of Government Agencies and/or Firms for whom Bidder has provided similar Services during the last three (3) years:

LIST OF REFERENCES

1. Agency or Firm Name:	Mesa Water District
Location of the Service:	1965 Placentia Ave.
Contact Person and Title:	Kurt Lind, Busines Manager
Telephone:	(949) 207-5408
Email Address:	kurtl@mesawater.org
Description of Service:	Internal control reviews; SOPs and documented workflows; KPI dashboards for key processes.
Date(s) When Service Provided:	January 2024 - Present
2. Agency or Firm Name:	County of Franklin, OH
Location of the Service:	373 South High Street, Columbus, Ohio 43215
Contact Person and Title:	Jeanine Hummer, First Assistant Prosecuting Attorney and Chief Counsel
Telephone:	(614) 525-3269
Email Address:	jhummer@franklincountyohio.gov
Description of Service:	Forensic analysis and internal control assessment
Date(s) When Service Provided:	April 2024 - Present
3. Agency or Firm Name:	City of Wyoming, MI
Location of the Service:	1155 28th St. SW, Wyoming, MI 49509
Contact Person and Title:	Jodi Yenchar, Finance Director
Telephone:	616-530-7201
Email Address:	Jodi.yenchar@wyomingmi.gov
Description of Service:	Outsourced internal audit provider
Date(s) When Service Provided:	June 2023 - Present

Signature and acknowledgment by signing below, I certify that I am authorized by the company named above to respond to this request.

Company/Firm Name	Plante & Moran, PLLC		
Address	3000 Town Center, Suite 100, Southfield, MI	Zip:	48075
Contact Name	Troy A. Snyder		
Email	troy.snyder@plantemoran.com	Phone	248-223-3273
Fax	248-352-0018	Signature	

Attachment E – Certification of Financial Condition

ATTACHMENT E – CERTIFICATION OF FINANCIAL CONDITION

Solicitation #: PUR 26-016

Vendor Name: Plante & Moran, PLLC

The undersigned hereby certifies that: [check all applicable boxes]

The Vendor is in sound financial condition and, if applicable, has received an unqualified audit opinion for the latest audit of its financial statements.

Date of latest audit: N/A (If no audit within past 18 months, explain reason below.) ***Plante & Moran, PLLC does not have an audit requirement**

The Vendor has no outstanding liabilities, including tax and judgment liens, to the Internal Revenue Service or any other government entity.

The Vendor is current in all amounts due for payments of federal and state taxes and required employment-related contributions and withholdings.

The Vendor is not the subject of any current litigation or findings of noncompliance under federal or state law.

The Vendor has not been the subject of any past or current litigation, findings in any past litigation, or findings of noncompliance under federal or state law that may impact in any way its ability to fulfill the requirements of this Contract.

He or she is authorized to make the foregoing statements on behalf of the Vendor.

Note: This shall constitute a continuing certification and Vendor shall notify the Contract Lead within 30 days of any material change to any of the representations made herein.

If any one or more of the foregoing boxes is NOT checked, Vendor shall explain the reason(s) in the space below. Failure to include an explanation may result in Vendor being deemed non-responsive and its submission rejected in its entirety.

Signature: Troy A. Snyder

Date: November 19, 2025

Printed Name: Troy A. Snyder

Title: Partner

Attachment G – Subcontractor List

ATTACHMENT G - SUBCONTRACTOR LIST PUR 26-016

PLEASE LIST BELOW ALL SUBCONTRACTORS CONTRIBUTING TO THIS WORK

Each bidder shall give the name, business address, license number, description of the work, and the dollar amount to be PAID the subcontractor, for each subcontractor that will be used on the project, if the Bidder is awarded the contract. Only subcontractors with work in excess of one-half of one percent (0.5%) or \$10,000 (whichever is greater) of the Bidder's total bid need to be listed. All work in excess of one-half of one percent (0.5%) or \$10,000 (whichever is greater) of the Bidder's total bid, for which a subcontractor is not listed on this form, shall be performed by the Bidder's own organization. Additional numbered pages listing proposed subcontractors may be attached to this page. Each page shall be headed "Proposed Subcontractors" and shall be signed by the Bidder.

PRINT LEGIBLY OR TYPE

BUSINESS NAME/ADDRESS	CONTACT	PHONE NUMBER	LICENSE NUMBER & LICENSE CLASSIFICATION	TYPE OF WORK	AMOUNT
N/A	N/A	N/A	N/A	N/A	N/A

Attachment H – Exceptions

Plante Moran has contracted with hundreds of local governments based on their procurement ordinances and related unique local requirements. We have reviewed EXHIBIT 2 – SAMPLE CONTRACT included in RFP PUR26-016 and have identified the following list of items which we would take exception to without having an interactive discussion with the City of Stockton so both parties can obtain a mutual understanding of one another’s position. Should Plante Moran be fortunate enough to be elevated to a preferred finalist consultant in the City of Stockton’s selection process under this RFP, we would expect to address these items with the City of Stockton’s contracting team.

Page	Section / Reference	Proposed Exception	Rationale
RFP			
11-12	6.6, second paragraph	<p>Please Modify as Follows:</p> <p>All coverage other than the professional liability insurance shall be provided by a carrier authorized to transact business in California and shall be primary. All policies, endorsements, and certificates shall be subject to approval by the Risk Manager of the City to Stockton as to form and content. These requirements are subject to amendment or waiver if so, approved in writing by the Risk Manager.</p>	<p>Plante Moran’s primary professional insurance is underwritten through Lloyd’s of London. Lloyd’s of London operates on a non-admitted basis in the United States, but Lloyd’s syndicate’s non-admitted status does not affect Plante Moran’s coverage in any of the United States.</p> <p>Plante Moran does not agree that the policies, etc., are subject to the Risk Manager’s approval nor does it agree that the insurance requirements may be amended unilaterally by the Risk Manager.</p>
16	7.10	<p>Please Modify as Follows:</p> <p>To the fullest extent permitted by law, Contractor shall hold harmless, defend and indemnify City of Stockton and its officers, officials, employees and volunteers from and against any and all liability, loss, damage, expense, costs (including without limitation costs and fees of litigation) of every nature, to the extent caused by the gross negligence or willful misconduct of Contractor in arising out of or in connection with Contractor’s performance of work hereunder or its failure to comply with any of its obligations contained in the agreement, except such loss or damage which was caused by the sole negligence or willful misconduct act(s) or omission(s) of the City of Stockton. This obligation is independent of, and shall not in any way be limited by, the minimum insurance obligations contained in this agreement. These obligations shall survive the completion or termination of this agreement.</p>	<p>Plante Moran can agree to indemnify the City in proportion to Plante Moran’s fault, if any.</p>

Page	Section / Reference	Proposed Exception	Rationale
16	7.12	<p>Please Modify as Follows: Delete this section in its entirety.</p>	Plante Moran does not agree to “most favored nation” pricing clauses.
Exhibit 1: Insurance Requirements			
1	Minimum Scope and Limit of Insurance, #2	<p>Please Modify as Follows: Automobile Liability: Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Consultant has no owned autos, Code 8 (hired) and 9(non-owned), with limit no less than \$1,000,000 (combined single limit) per accident for bodily injury and property damage.</p>	Plante Moran’s automobile liability insurance has a combined single limit.
1	Minimum Scope and Limit of Insurance, last paragraph	<p>Please Modify as Follows: If the Consultant maintains broader coverage and/or higher limits than the minimums shown above, the City of Stockton requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City of Stockton.</p>	Plante Moran can agree to the specified insurance limits.
2	Notice of Cancellation	<p>Please Modify as Follows: For eEach insurance policy required above, the Consultant shall provide that coverage shall not be canceled, cancel coverage except with notice to the City of Stockton.</p>	Plante Moran’s insurance policies do not provide for notice to third parties, but Plante Moran can agree that it will notify the City before cancelling any coverage.
3	Self-Insured Retentions	<p>Please Modify as Follows: Self-insured retentions must be declared to and approved by the City of Stockton. The City of Stockton may require the Consultant to purchase coverage with a lower retention or provide proof of ability to pay losses and related expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City of Stockton.</p>	Plante Moran does not disclose self-insured retentions, nor does it agree that the City has the right to approve self-insured retentions or require purchase of additional coverage.
3	Acceptability of Insurers	<p>Please Modify as Follows: Insurance is to be placed with insurers authorized to conduct business in the state, except for the professional liability insurance. Insurance is to be placed with insurers with a current A.M. Best’s rating of no less than A:VII, unless otherwise acceptable to the City of Stockton.</p>	Plante Moran’s primary professional insurance is underwritten through Lloyd’s of London. Lloyd’s of London operates on a non-admitted basis in the United States, but Lloyd’s syndicate’s non-admitted status does not affect Plante Moran’s coverage in any of the United States.

Page	Section / Reference	Proposed Exception	Rationale
4	Special Risks or Circumstances	<p>Please Modify as Follows:</p> <p>City of Stockton reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.</p>	Plante Moran does not agree that the City may unilaterally modify the insurance requirements.
Sample Contract – Exhibit C: General Terms and Conditions			
4	13	<p>Please Modify as Follows:</p> <p>To the fullest extent permitted by law, Contractor shall hold harmless, defend and indemnify City of Stockton and its officers, officials, employees and volunteers from and against any and all liability, loss, damage, expense, costs (including without limitation costs and fees of litigation) of every nature, to the extent caused by the gross negligence or willful misconduct of Contractor in arising out of or in connection with Contractor's performance of work hereunder or its failure to comply with any of its obligations contained in the agreement, except such loss or damage which was caused by the sole negligence or willful misconduct act(s) or omission(s) of the City of Stockton. This obligation is independent of, and shall not in any way be limited by, the minimum insurance obligations contained in this agreement. These obligations shall survive the completion or termination of this agreement.</p>	Plante Moran can agree to indemnify the City in proportion to Plante Moran's fault, if any.

Attachment I – Addendum No. 1

**REQUEST FOR PROPOSAL (RFP)
INTERNAL AUDITING SERVICES
FOR THE CITY OF STOCKTON, CALIFORNIA
PUR 26-016**

ADDENDUM No. 1

DATE: Thursday, October 30, 2025

To All Potential Proponents:

A. This Addendum shall be considered part of the proposal documents for the above-mentioned project as though it had been issued at the same time and shall be incorporated integrally therewith. Where provisions of the following supplementary data differ from those of the original proposal documents, this Addendum shall govern and take precedence. **PROPOSERS MUST SIGN THE ADDENDUM AND SUBMIT THIS FORM WITH THEIR PROPOSALS.**

B. Proponents are hereby notified that they shall make any necessary adjustments in their estimates as a result of this Addendum. It will be construed that each Proponent's Proposal is submitted with full knowledge of all modifications and supplemental data specified herein.

ADDENDUM NUMBER:

I. THE ANSWERS FROM THE SUBMITTED QUESTIONS WILL BE POSTED ON TUESDAY, NOVEMBER 4, 2025

PROPOSER MUST ACKNOWLEDGE THIS ADDENDUM BY SIGNING BELOW AND ATTACHING THE SIGNED ADDENDUM TO THE PROPOSAL;

Company Name Plante & Moran, PLLC

Contact Person Troy A. Snyder

Signature *Troy A. Snyder*

Date November 19, 2025

Proposals Due – Promptly by 2:00 P.M., Thursday, Opening Date Thursday, November 20, 2025 at city.clerk@stocktonca.gov

-----City of Stockton Use Only below this line-----

Addendum acknowledged and signed? _____ (Procurement Specialist's initials)

Attachment II – Addendum No. 2

**REQUEST FOR PROPOSAL (RFP)
INTERNAL AUDITING SERVICES
FOR THE CITY OF STOCKTON, CALIFORNIA
PUR 26-016**

ADDENDUM No. 2

DATE: NOVEMBER 5, 2025

To All Potential Proponents:

A. This Addendum shall be considered part of the proposal documents for the above-mentioned project as though it had been issued at the same time and shall be incorporated integrally therewith. Where provisions of the following supplementary data differ from those of the original proposal documents, this Addendum shall govern and take precedence. **PROPOSERS MUST SIGN THE ADDENDUM AND SUBMIT IT WITH THEIR PROPOSALS.**

B. Proponents are hereby notified that they shall make any necessary adjustments in their estimates as a result of this Addendum. It will be construed that each Proponent's Proposal is submitted with full knowledge of all modifications and supplemental data specified herein.

QUESTIONS AND ANSWERS

1. Is the work expected to be on site or is remote acceptable?

A. The majority of work is expected to be done remotely; however, attendance at in-person meetings (e.g. City Council, Council Audit Committee) will be required as needed/requested by the Council.

2. Will the board presentations be in person or virtual?

A. Board presentations will always be conducted in-person, unless there are extenuating circumstances, such as a last-minute emergency meeting, that would not allow for sufficient time to travel.

3. Are the services listed in the scope of work being performed by an external contractor or in-house?

A. The services listed in the scope of work were being performed by an external firm for the last 12 years. The City does not currently have either an external firm or in-house position fulfilling the scope of work.

4. Is the scope of work covered by this RFP the same as the previous contract?

A. There are some differences, but the core scope remains consistent with the previous engagement, aligned with Charter-defined City Auditor duties and Government Auditing Standards.

5. When was the last enterprise-wide risk assessment performed for the City? Please provide a copy.

A. All reports are available on the City's website, posted to Audit Committee agendas.

6. Is there any known or alleged fraud that should be considered as part of this RFP?

A. No.

7. Provide a breakdown of prior year's fees for the 5 scope areas listed in the RFP?

A. The City does not publicly itemize prior-year fee allocations by scope area; proposers should submit pricing consistent with their proposed staffing and workplan.

8. What is the budget the City has established for this RFP?

A. Funding for internal auditing services is appropriated annually by Council within the General Fund. Proposers should provide a cost proposal reflective of their professional judgment and competitive market rates.

9. On average, how many meetings is the internal auditor required to attend per year?

A. The Council Audit Committee meets monthly and the City Council generally meets twice a month. The expectation is that the internal auditor attend all Council Audit Committee meetings and that they attend City Council meetings as requested.

10. What were the total hours spent providing the services enumerated in the RFP last year?

A. As a contracted chartered office, the expectation was that they were available at all times and were paid to fulfill the scope of work.

11. Elaborate on the level of coordination with external auditors?

A. The City Auditor typically meets with the external auditors to discuss upcoming audits and meets again after audits are complete to incorporate any relevant findings into the workplan for the following year.

12. Will the City consider proposed exceptions to the standard contract terms and conditions including but not limited to exceptions to the standard indemnification and limitation of liability clauses? If so, should contractors use Attachment H - Exhibit, and if not, what is a preferred format/timeline to submit these exceptions?

A. The City will consider proposed exceptions. Please utilize Attachment H – Exceptions for this purpose.

13. To whom will the selected vendor report to administratively (e.g. for routine tasks, status updates, meetings, etc.)?

A. The selected firm will primarily communicate with City staff within the City Manager's Office to coordinate agendas, prepare items for Council Audit Committee, and handle other administrative tasks. However, ultimately the Internal Auditor is a direct report to the City Council and serves at the pleasure of the City Council.

14. How often does the City Auditor meet with the Audit Committee? If applicable, which types/frequency of reporting, updates, or other communications does the City Auditor provide to the Audit Committee outside of the scheduled meetings?

A. The City Auditor is expected to attend all Council Audit Committee (CAC) meetings, which currently are held on a monthly basis. Past practice has been to propose a workplan at the beginning of the calendar year to the Council Audit Committee – once approved, the City Auditor is expected to provide a status update at every CAC meeting on the workplan. Any changes to the workplan, such as additional priorities, must be approved by the CAC.

15. Does the City plan to internally source the City Auditor function before the end of the base three-year term of this agreement?

A. The City Council is evaluating potential options for reinstating a full-time in-house City Auditor but has not yet taken formal action. The selected firm should be prepared to provide services through the full initial three-year term.

16. May the City provide a copy of the most recently approved audit plan? If a plan may not be provided, approximately how many audits and projects (or total hours) are included in the plan each year?

A. Prior annual plans are available online through the Council Audit Committee agendas.

17. Scope of Services (beginning on page 6) lists five requested service types (A - E). Which service area(s) are typically allocated the greatest and least amount of time per year, respectively?

- a. Internal City Auditor Services
- b. Risk Assessment Services
- c. Internal Control Audits
- d. Performance and Operational Audits
- e. Follow-up and Reporting

A. Performance and Operational Audits and Internal Control Audits typically receive the greatest allocation; Follow-up and Reporting the least.

18. Section 5.0 Selection Criteria & Evaluation (beginning on page 8) lists six evaluation criteria (e.g., Qualification, Approach, Scheduled, etc.). Will the City clarify and explain any weighted criteria, points assigned, or other scoring methodology being applied to these criteria?

A. Evaluation will consider all six criteria. The precise weighting of each category is not provided, but the relative importance is indicated by order of listing.

19. Please provide or indicate which policy vendors will be required to follow for submitting reimbursable travel expenses.

A. The City does not require vendors to conform to its travel policies. Any costs associated with travel would be included in the routine invoices to the City. Per the terms of the agreement, the City may question the reasonableness of costs associated with any aspect of the contract and request additional supporting documentation.

20. Is the City able to share the reason for Moss Adam's resignation in May 2025?

A. No.

21. What is the annual budget for this engagement?

A. Funding for internal auditing services is appropriated annually by Council within the General Fund. Proposers should provide a cost proposal reflective of their professional judgment and competitive market rates.

22. How many audits are expected per year in each of the following areas? A. Internal Control Audits B. Performance and Operational Audits

A. The City Auditor proposes a workplan to the Council Audit Committee (CAC) at the beginning of the calendar year which outlines how they will pursue the priorities of the CAC within the allocated budget for that year. The number of audits to be conducted in any given year will vary depending on the priorities of the CAC and available funding.

23. How many hours are expected for Business Process team members per year in each of the following areas? A. Internal City Auditor Services B. Risk Assessments Services C. Internal Control Audits D. Performance and Operational Audits E. Follow-up and Reporting

A. The City has not established a set number of hours for each service area. Respondents should propose the level of effort and staffing hours they

believe are necessary to adequately fulfill the Scope of Services in a manner consistent with industry adopted methodology and best practices.

24. How many hours are expected for IT team members per year in each of the following areas? A. Internal City Auditor Services B. Risk Assessments Services C. Internal Control Audits D. Performance and Operational Audits E. Follow-up and Reporting

A. The City has not predetermined or prescribed the number of hours for IT-related services. Respondents should identify the staffing levels and hours they believe are necessary to effectively perform the work described in the Scope of Services.

25. Does the City use audit software for internal audit workpapers? If so, which software is used?

A. The City does not currently maintain an internal audit software license; the consultant may use its own system provided confidentiality standards are maintained.

26. Will the selected firm have access to the workpapers of the prior auditor, including risk assessments and enterprise internal controls reviews?

A. Yes.

27. How many meetings are expected per year?

A. Currently, the Council Audit Committee meets monthly and there are several City Council meetings throughout the year that will require City Auditor participation, so approximately 16-18 per year. Additionally, a regular check-in call with City staff within the City Manager's Office will be scheduled (usually monthly).

28. Is the answering of calls to the Ethics, Fraud, Waste and Abuse Hotline outsourced to a third party or is it handled internally by the City?

A. The hotline is administered by the firm selected to be the City Auditor; calls are expected to be triaged by the firm and referred to City management as appropriate.

29. How often are the citywide risk assessments performed?

A. Typically, every 2 to 3 years.

30. Can the City provide a listing of the business processes and number of controls per process area typically in-scope for internal audit?

A. In-scope processes vary annually by risk assessment. Typical functional areas include payroll, procurement, utility billing, etc. Exact control counts are not fixed.

31. Can the City please confirm which in-scope applications and number of IT controls are in-scope for internal audit?

A. The City has a wide variety of applications and associated IT controls, unfortunately the exact number is not readily available. The City's primary ERP system is Tyler Technologies.

32. Are any of the in-scope applications hosted and managed by a vendor? Where are the systems hosted? On-premises, cloud, hybrid, etc.?

A. Yes. The City utilizes both on-premises and cloud-based systems (e.g. Tyler Technologies ERP).

33. Are information technology policies, procedures, and processes centralized and standardized across systems and locations? If not, please briefly summarize the extent of de-centralization/distribution and variation.

A. Yes. The Information Technology Department is responsible for overseeing the implementation and enforcement of directives, policies, and procedures for technology across the City.

34. Can the City please describe the size and complexity of the IT environment (number of servers, users, applications, locations, etc.)?

A. The City has over 1,500 employees who interact with a wide variety of applications and platforms. The City has users across many different City facilities, including but not limited to the Police Station, Emergency Operations Center, City Hall, libraries, and community centers.

35. How many IT Risk Assessments are typically performed each year?

A. It varies from year to year depending on the priorities of the Council Audit Committee.

36. How many IT Audits are typically performed each year?

A. It varies from year to year depending on the priorities of the Council Audit Committee and the number of IT-related outstanding audit findings.

37. How many Entity level controls are in-scope for internal audit?

A. The number of controls is revisited annually during the creation of the workplan.

38. How many SOC reports are estimated to be received for review on an annual basis and for which systems?

A. The City receives a limited number of SOC reports annually for key third-party systems and hosted applications (e.g., Munis ERP, Workday, ADP, and other critical vendors).

39. Are offshore teams allowed to work on the project?

A/ No. All work must be performed within the United States to comply with confidentiality and data-protection requirements.

40. Attachment F – Cost/Price only contains space for one hourly rate for Consulting Fees. Should the respondents provide hourly rates by labor category?

A. Attachment F – Cost/Price Proposal may be edited, or you may utilize your own cost/price proposal. We ask that the cost/price proposal is accurate for proper evaluation.

41. 4.1 Proposal Guidelines, Content, and Format (Page 8) Sub-section H. reads “The original proposal shall be signed.” Can the City please confirm/clarify if electronic signatures are acceptable for the proposal and any associated documents/forms?

A. Electronic and wet signatures are both acceptable.

42. What is the primary reason for Moss Adams terminating the previous agreement for Internal Auditing Services?

A. Moss Adams did not provide a reason in their letter of Termination of Services.

43. Can you provide Moss Adam’s transition plan?

A. There are several transition plans that will be provided to the selected firm.

44. Can you please provide the last annual Risk Assessment that was conducted?

A. All previous Risk Assessment Reports can be found within the publicly available agendas for the Council Audit Committee on the City’s website.

45. Can you please provide the Annual Audit Plans for the past three years?

A. All previous Annual Audit Plans can be found within the publicly available agendas for the Council Audit Committee on the City’s website.

46. If different from those listed in the Annual Audit Plans, what were the audits completed in the last three years?

A. N/A.

47. How many Hotline calls have been received in the past three years? How many were investigated? How many were substantiated?

A. The City does not have the information to answer this question currently.

48. Is there intent or plan to move the internal audit function back in-house? If so, what is the timeline for the transition back to in-house?

A. There is no approved plan in place to move the internal audit function back in-house. City Council considered it during the Annual Budget process in June 2025, but concluded it was cost prohibitive. City Council retains the right to hire and fire any individual or firm to fulfill the role of City Auditor.

49. Is the City satisfied with the services provided by Moss Adams?

A. Yes.

50. What would another provider need to demonstrate in order to exceed the value Moss Adams has provided to the City?

A. The City will be satisfied with a future provider who can fulfill the scope of work of the RFP while navigating the complexity of one of California's largest municipalities.

51. Can you clarify the expected number of internal control audits and performance/operational audits to be conducted on an annual basis for the upcoming 3-year period?

A. The number of audits will be determined on an annual basis during the creation of the workplan for that year. Typically, the discussion will consider future years as well, but the workplan itself is only set for that particular year.

52. Are there any specific areas of concern or priority for the City Council or Audit Committee that should be incorporated into the Risk Assessment and/or Audit Plan?

A. Procurement, payroll, contract management, grant compliance, IT security, and enterprise risk management have been identified as ongoing priorities.

53. Does the City utilize any specific GRC or internal audit software? If so, what system(s) does the City utilize?

A. No.

54. If Plante Moran were to subcontract with a local vendor, would the City award points for local vendor presence, in line with the City's local business preference policy?

A. Not applicable for this solicitation.

PROPONENT MUST ACKNOWLEDGE THIS ADDENDUM BY SIGNING BELOW AND ATTACHING THE SIGNED ADDENDUM TO THE PROPOSAL:

Company Name Plante & Moran, PLLC

Contact Person Troy A. Snyder

Signature *Troy A. Snyder*

Date November 19, 2025

Proposals Due – Promptly by 2:00 P.M., Thursday, Opening Date (Month Day, Year) at city.clerk@stocktonca.gov

-----City of Stockton Use Only below this line-----

Addendum acknowledged and signed? _____ (Procurement Specialist's initials)

Appendix



“One-firm” firm approach and how we serve the public sector

Many consulting firms specialize in one service or industry — when other needs arise outside of that area, you’ll likely have to engage another firm. **With Plante Moran, you’ll experience something different:** complete access to a deep bench of experts in a broad range of capabilities, both specific to the public sector and across a diverse range of adjacent industries. We’ll always connect you to the right specialist and serve you as one unified team. Our services include:



Experience responding to California's unique needs

We understand that our clients in California face challenges specific to the state. These challenges include:



Staffing: Organizations in California face unique staffing challenges, especially in the technology sector. As part of an approach to help you achieve a successful outcome, we can review your specific staffing environment, provide strategies to mitigate risks, and formulate plans for successful staffing throughout your key projects, if appropriate.



California's regulatory environment: California's laws and regulations mandate a unique set of requirements that other states don't need to meet. Our team has experience working with existing state and local requirements and helping clients prepare for future regulations as part of their long-term plans.



Local needs within a national context: Because we've served public sector clients across the state, our team is deeply familiar with the spectrum of various local needs experienced by different communities, and how your neighbors respond to those scenarios. Using lessons learned from both our local and nationwide client experience, we'll design customized and actionable solutions for the City.



Securing the right relationships to support strong project outcomes: Our existing relationships with clients and vendors in the California marketplace strengthen our understanding of the business and regulatory trends occurring in the state. These ongoing lines of communication enable us to advocate for our clients' needs in the vendor marketplace. As a result, we can connect you with other organizations tackling similar needs to collaborate on solutions as appropriate.

How we utilize cooperative agreements

One important quality that sets Plante Moran apart is the number of cooperative procurement vehicles we can offer our public sector clients in California.

Cooperative agreements provide their users with access to competitively negotiated professional services contracts. While the traditional procurement cycle can take several months, a cooperative agreement leverages pre-negotiated terms and rates that can be used for the different services we offer, as noted above.

We participate in the cooperative agreements listed below. If the City also utilizes any of these agreements, the City will save time, energy, and resources when purchasing any additional services or resources from Plante Moran in the future. In this way, we can be an efficient long-term partner to the City.






Cooperative Agreements available to our California clients

























































- California Multiple Award Schedules (CMAS)
- Equalis
- The Interlocal Purchasing System (TIPS)
- Foundation for California Community Colleges (FCCC) CollegeBuys
- Los Angeles County Enterprise Services Master Agreement (ESMA)






California public sector consulting experience

Below is a summary of our public sector consulting experience in the state of California.






Government and special districts

 Software assessment	 Software implementation assistance	 Other consulting services
 Software procurement services	 IT strategic plan/assessment	

					
California Department of Managed Healthcare					
California Department of Transportation					
California Public Utilities Commission					
City of Alameda					
City of Concord					
City of Cupertino					
City of Daly City					
City of Long Beach					
City of Milpitas					
City of Mountain View					
City of Ontario					
City of Palm Desert					
City of Palo Alto					
City of Petaluma					
City of Pomona					
City of San Mateo					
City of Santa Barbara					
City of South San Francisco					
City of Ventura					
City of West Sacramento					
Contra Costa Water District					
County of Marin					
County of Monterey					
County of Orange					
County of San Diego					
County of Sonoma					
Eastern Municipal Water District					
Golden Gate Bridge Highway & Transportation District					

					
Los Angeles County Employees Retirement Association					●
Los Angeles Fire and Police Pensions					●
Mesa Water District	●	●	●		●
Placer County Water Agency	●	●	●		
San Diego Association of Governments	●				●
San Mateo County Transit District	●	●			
Santa Clara Valley Water District	●				●
Santa Margarita Water District	●	●	●		●
State Bar of California					●

Education

					
Aspire Public Schools	●	●			
California State University, Long Beach					●
California State University, Chico					●
California State University, Sacramento					●
Cerritos College	●			●	●
Coast Community College District					●
San Francisco Unified School District					●
SLAC National Accelerator Laboratory at Stanford University	●	●			
University of California, Davis					●
University of California, Irvine					●
University of California, Los Angeles					●
University of California, Merced					●
University of California, Santa Barbara					●
University of California, Santa Cruz					●
University of Southern California					●

Get to know more about Plante Moran



Click the items below to learn more about additional Plante Moran resources and initiatives that may benefit you.

An inclusive culture that makes an impact



We all belong at Plante Moran

[LEARN MORE](#)



Our commitment to our staff and clients

[WATCH VIDEO](#)



Serving you as you grow

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A steady stream of resources to keep you updated



Browse our resources

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Results from our most recent client satisfaction survey

[WATCH THE VIDEO](#)

98%

of clients say we have knowledge of their industry.

99%

of clients say we understand their organization's needs.

97%

of clients believe we provide sound business advice.

We're passionate about giving back to our communities



[READ MORE](#)

Named one of America's Best Tax & Accounting Firms by Forbes

Consistently ranked on FORTUNE magazine's list of "100 Best Companies to Work For"

[VIEW COMPLETE LIST OF OUR AWARDS](#)



**We look forward to working with you.
Please contact us with any questions.**



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