

CONTRACT DOCUMENTS, EXHIBITS, AND ATTACHMENTS

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Nondisclosure Agreement

STATEMENT OF WORK TECHNICAL ASSISTANCE WITH AUDIT OF THE OFFICES UNDER THE PRESIDENT FOR COOK COUNTY'S INFORMATION SECURITY PROGRAM

1.0 INTRODUCTION

Deloitte shall provide professional technical services to perform an independent evaluation of the Offices Under the President's (OUP) information security program and practices in accordance with the National Institute of Standards and Technology's (NIST) guidance.

Deloitte shall provide the personnel and other resources necessary to perform the services described herein. All technical assistance work and deliverables shall meet Generally Accepted Government Auditing Standards (GAGAS) promulgated by the Comptroller General of the United States.

2.0 BACKGROUND

2.1 Role of OCA

In accordance with the [Cook County Auditor Ordinance](#), the Office of the County Auditor (OCA) conducts internal audits that bring a systematic, disciplined approach to evaluate and improve the effectiveness of Countywide risk management, control, and governance processes.

3.0 GENERAL REQUIREMENTS

OCA requires that technical assistance for a performance audit of OUP's information security program and practices, including compliance with NIST resulting in a report. Appendix I of the Statement of Work (SOW) pertains to the technical assistance for the performance audit of OUP's information security program and practices. Deloitte shall perform the tasks described Appendix I.

All work completed must be conducted in accordance with GAGAS. Deloitte must immediately notify OCA's County Auditor or designee of any potential deviations from GAGAS, or scope limitations in performing the technical assistance work for resolution, and also document and support the deviation and resolution in written communication to OCA's County Auditor or designee.

4.0 TASKS TO BE PERFORMED

4.1 Description of Tasks

- Perform technical assistance work in accordance with GAGAS. Deloitte shall promptly staff, plan, and perform the contract technical assistance services requested in this SOW.

- Provide expert support services as it pertains to the subject matter areas and, in consultation with OCA, recommend to OCA a suitable audit scope and methodology. Deloitte shall meet with OCA and other OUP officials as needed. Deloitte shall provide support as needed for the duration of the technical assistance assignment.
- Analyze and interpret assignment results relative to established criteria, including best practices, and develop appropriate recommendations for OUP management. Deloitte will be required to present results and recommendations to OUP management, both orally and in writing through a report.
- Deloitte shall be readily available for conference via phone, or at any OUP office as required by OCA.

4.2 Participate in Entrance Conference

Deloitte shall participate in an entrance conference as arranged by OCA. Additional attendees may include OUP officials, OCA officials, and others (as appropriate). Deloitte shall discuss all pertinent issues related to the technical assistance work to be performed during the entrance conference, including, but not limited to the assignment's objective(s), access to records, names of individuals conducting and supervising the technical assistance work, milestone dates, and plans for completing the technical assistance work. Entrance conference minutes shall be documented as part of the Deloitte's technical assistance.

4.3 Develop Technical Assistance Plan and Conduct Planning Meeting

Under this SOW, Deloitte shall prepare and deliver to OCA's County Auditor or designee a draft Technical Assistance Plan covering the work described in Appendix I. The Technical Assistance Plan shall describe a risk-based approach including the overall objective, scope, methodology, criteria, cost, and timeframes for completing the technical assistance work. The Technical Assistance Plan shall comply with GAGAS. The scope and depth of work described in the Technical Assistance Plan shall be consistent with the scope of work described in this SOW and Appendix I. In preparing the Technical Assistance Plan, Deloitte shall obtain and document an understanding of the information security programs at OUP, including related risks, and an assessment of related internal controls.

Deloitte shall address OCA's comments on the draft Technical Assistance Plan (if any) and OCA's County Auditor or designee will arrange for a Planning Meeting or teleconference. Deloitte shall present the Technical Assistance Plan to OCA's senior management during the Planning Meeting or teleconference. Deloitte shall not invest significant resources in performing work described in the Technical Assistance Plan until OCA approves the Plan in writing.

Additionally, Deloitte shall submit the final Technical Assistance Plan to OCA's County Auditor or designee, which will define the objective(s), criteria, scope, and detailed

procedures required to complete the technical assistance. Deloitte's final Technical Assistance Plan shall, at a minimum, define the following:

- Appropriate background information, criteria, and objective(s);
- Detailed procedures to accomplish the objective(s). The scope and depth of the procedures shall be tailored to the assignment's objective(s) as defined in individual task and consistent with the approved Technical Assistance Plan. Typical procedures include interviews, documentation analysis, and testing to assure that Deloitte's findings and conclusions are valid and adequately supported, and a sampling plan (if applicable) that identifies the nature and extent of sampling to be performed; and
- The nature, extent, scope, and methodology of work to be performed by Deloitte.

Any subsequent changes, deletions, or expansions of the Technical Assistance Plan(s) shall be approved in advance and in writing by OCA.

4.4 Perform Detailed Work

Upon authorization by OCA's County Auditor or designee, Deloitte shall perform the procedures contained in the approved Technical Assistance Plan. Deloitte shall ensure that sufficient, appropriate evidence is obtained to support the conclusions and findings related to the assignment's objective(s).

4.5 Maintain Prepared by Client List

Deloitte shall prepare and maintain a Prepared by Client (PBC) list for the duration of the technical assistance. The purpose of the PBC list is to track Deloitte requests for documentation, meetings, and information.

4.6 Perform Invoicing and Timekeeping

Deloitte shall submit invoices in accordance with the instructions specified in the contract. All timesheets to support the invoices shall be maintained as part of the technical assistance working papers and available for review by OCA when requested.

4.7 Prepare Working Papers

Deloitte shall prepare and maintain organized and up-to-date working papers (including summaries) for the technical assistance described in Appendix I. Deloitte shall provide OCA with electronic files for documenting in OCA's SharePoint official audit file. Based on the results of the electronic files inspections by OCA, Deloitte may be requested to perform corrective action or additional work within the scope of the contract. All original electronic files will become the property of OCA.

Deloitte shall inform OCA's County Auditor or designee of any requests or subpoenas for its electronic files, so that OCA can determine, in consultation with OUP as necessary, whether there is a legal basis(es): (i) requiring that OUP information contained in the electronic files not

be released, or (ii) permitting the release of such information, but only under certain circumstances (e.g., pursuant to a protective order). Deloitte shall coordinate with the OUP or OCA while issues involving release of OUP information are being resolved and shall not release sensitive information as defined in OUP policy without having obtained written consent from OUP.

4.8 Develop and Submit Finding Outlines and Conclusions

The Deloitte shall prepare fully developed finding outlines and conclusions for the technical assistance as described in Appendix I, consistent with the assignment objective(s) and the task. Finding outlines shall document a description of the condition, the criteria used to assess the condition, the root cause of the condition, and the condition's effect. Finding outlines shall also identify relevant compensating controls and potential solutions for improving OUP's information security program and practices. A statement of conclusions shall clearly and concisely present the overall conclusions related to the assignment objective(s) and include specific supporting information. If applicable, Deloitte shall make recommendations for implementation of corrective action plans.

Deloitte shall present written finding outlines and conclusions to OCA's County Auditor or designee within two (2) weeks of identifying the finding(s) or reaching conclusions. In cases involving significant findings that require prompt management attention, OCA's County Auditor or designee shall be notified within twenty-four (24) hours. Deloitte shall ensure that it has adequate information and documentation to support the statements of findings and conclusions prior to presenting them to OCA.

Deloitte shall promptly notify OCA's County Auditor or designee of suspected fraud, illegal acts, violations of NIST requirements and provisions of contracts, and abuse. OCA's County Auditor or designee will advise Deloitte on how to proceed with regard to such matters.

4.9 Prepare Status Reports and Conduct Status Meetings

Throughout the contract period of performance, Deloitte shall keep OCA's County Auditor or designee apprised of the status of the technical assistance work. Deloitte shall communicate via telephone or in person with OCA on at least a weekly basis to discuss progress and any findings and conclusions prepared to date. Deloitte shall immediately notify OCA's County Auditor or designee of any issues identified, which may result in a significant impediment to the completion of the technical assistance work, or may indicate potential fraud, waste, or abuse.

In addition, Deloitte shall submit on a biweekly basis to OCA's County Auditor or designee, written status reports in the format provided in Appendix I of this SOW. Deloitte status reports shall reflect the engagement status, completed work, remaining work, unresolved problems or difficulties, narrative summaries of potential findings and conclusions, and costs and hours incurred to date. Status meetings shall be documented as part of Deloitte's electronic files submitted to OCA.

4.10 Conduct Meetings with OUP Management

Deloitte shall attend interim progress meetings arranged by OCA to discuss the progress of the technical assistance work and preliminary results with appropriate OUP management. Deloitte shall prepare written briefing materials and/or agendas for these meetings. The briefing materials and agendas must be approved by OCA's County Auditor or designee prior to being released to OUP management. Discussion items covered during these meetings include, for example: objectives and methodology, plans for completing additional work, preliminary findings and conclusions, access to records issues, milestone dates, and a detailed listing of any information requested of OUP management that is overdue. Meeting minutes shall be documented as part of Deloitte's electronic files submitted to OCA.

4.11 Conduct Message Design Meeting

Before the end of technical assistance work described in Appendix I, Deloitte shall participate in a Message Design Meeting with OCA's County Auditor or designee and other OCA personnel, as appropriate. The purpose of this meeting is to review and discuss potential findings, conclusions, and anticipated OUP management responses to Deloitte's technical assistance work and to obtain agreement on the key issues that will be developed in the technical assistance report. Deloitte shall also be requested to provide input on potential solutions improving processes and practices that may be included in separate OCA reports or other communications to OUP management. Significant decisions made at the Message Design Meeting shall be documented in Deloitte's electronic files submitted to OCA.

4.12 Prepare Draft and Final Technical Assistance Reports

Deloitte shall prepare a draft report for the work performed on the technical assistance described in Appendix I. The draft report shall, at a minimum, include the following:

- Executive Summary;
- Background;
- Objective(s), Scope, and Methodology;
- Results of Technical Assistance;
- Findings and Conclusions; and
- if warranted, Recommendations.

The draft report shall include conclusions for the technical assistance work that are fully supported with findings (if any) and deficiencies in internal control (if any) that are considered to be significant within the context of the assignment's objective(s). The draft report shall also include a matter as a finding when they conclude based on sufficient, appropriate evidence, that fraud either has occurred or is likely to have occurred that is significant to the technical assistance work. Deloitte shall coordinate with OCA's County Auditor or designee to communicate in writing to OUP management when Deloitte has detected instances of fraud that are not significant within the context of the technical assistance work.

Deloitte shall submit the draft report to OCA's County Auditor or designee for review and comment. Once Deloitte has addressed OCA's comments, OCA will authorize Deloitte to

transmit the draft audit report to OCA. As provided in GAGAS, Deloitte shall assist OCA in evaluating OUP management's comments on OCA's draft audit report. OCA is responsible for the distribution of the final report prepared by Deloitte and for determining whether such report contains information that shall not be made publicly available.

Technical terminology used in reports shall be clearly described and defined in terms that are understandable to individuals who may have limited expertise or knowledge in the area being audited. All reports delivered to OCA shall be cross-referenced to detailed supporting electronic files. Before delivering to OCA, Deloitte shall impose its quality assurance procedures to verify the accuracy and consistency of all reports or summary facts and figures, ensure the soundness of the report or written summary logic, and ensure that Deloitte's electronic files submitted to OCA adequately support the findings and/or conclusions as required by GAGAS. OCA has the right to access and review any documentation regarding Deloitte's quality control processes or the results thereof.

4.13 Participate in Exit Conference

Subsequent to the issuance of OCA's draft audit report, Deloitte shall participate in a formal exit conference as arranged by OCA. Additional attendees may include OCA, OUP management, and others as appropriate. During the exit conference, Deloitte shall present its objective(s), scope, methodology, work performed, findings, conclusions, and, if any, recommendations. Deloitte, in conjunction with OCA, shall also solicit OUP management's views on the results of the work performed. Exit conference minutes shall be documented as part of Deloitte's electronic files.

4.14 Specific Tasks for Information Security Program and Practices

Refer to Appendix I for the task to be performed and completed for the technical assistance of OUP's information security program and practices.

5.0 DELIVERABLES AND ESTIMATED MILESTONES

Deloitte shall prepare and submit to OCA all of the following deliverables in accordance with the schedule in the respective OCA approved project management plan (PMP) maintained by Deloitte (see Appendix I). All technical assistance work must be completed by the Deloitte to enable OCA to meet the reporting requirements and timeframes established for the respective task.

Deloitte shall provide all resources (except those expressly indicated herein as being furnished by OCA) necessary to complete the identified deliverables. All deliverables shall be documented in Deloitte's electronic files submitted to OCA. Deliverables are not considered to meet the terms of the contract until accepted by OCA's County Auditor or designee.

Deloitte shall promptly notify OCA's County Auditor or designee if any agreed upon milestone(s) will not be met. Deloitte shall remedy any deficiency in work products and/or deliverables within five calendar days after receiving a deficiency notice from OCA.

6.0 STANDARDS OF PERFORMANCE AND LEVEL OF EFFORT

6.1 Standards of Performance

All work performed under this SOW shall comply with GAGAS for performance audits unless a written exception has been approved and documented in advance by OCA's County Auditor or designee.

Deloitte shall provide OCA with a copy of its most current external peer review report, any associated Letter of Comment or Finding for Further Consideration form, and Deloitte's response to those comments or findings, as well as any subsequent peer review reports, associated letters of comment or findings, and Deloitte's response to those comments or findings during the period of the contract.

OCA's County Auditor or designee shall provide appropriate oversight of Deloitte to ensure that all technical assistance work performed under this SOW meets these requirements. Any scope limitations in the performance of work under this SOW shall be brought to the immediate attention of OCA's County Auditor or designee for resolution and appropriately documented and supported in Deloitte's electronic files submitted to OCA.

Deloitte shall use an appropriate mix of professional personnel to satisfy the scope of work defined in this SOW and the respective tasks. Any subsequent changes in key personnel from those listed in the technical proposal must be approved in advance by OCA's County Auditor or designee. Deloitte personnel shall demonstrate sufficient technical knowledge and experience related to the technical assistance. For work conducted under this SOW, Deloitte personnel shall demonstrate sufficient technical knowledge and experience related to governmental entities similar to the County. Deloitte shall also have a well-developed governmental practice and a strong reputation for quality audit performance. All Deloitte personnel will be required to complete an Independence Statement before performing substantial technical assistance work.

Deloitte shall at all times act in good faith and in the best interest of OUP and OCA. Deloitte shall use its best efforts and exercise all due care and sound business and professional judgment in performing its duties under this SOW.

6.2 Confidentiality of Data

Deloitte shall take appropriate steps to ensure that confidential County information is protected from unauthorized disclosure and not released to any party other than OCA, unless approved in advance and in writing by OCA's County Auditor. Deloitte shall use the same care to avoid unauthorized disclosure of confidential County information as Deloitte uses with its own confidential information, but in any case, not less than reasonable care. Because of the nature of the activities of OCA, Deloitte specifically acknowledges, on behalf of itself and its officers, directors, employees, agents, subcontractors and other affiliates, that any information provided to Deloitte by OUP or OCA shall be handled as confidential information, whether it is specifically identified as such or not. Before performing services under this contract, Deloitte staff shall sign non-disclosure agreements with the County. Deloitte shall at all times comply with the County's and OCA's policies and procedures related to confidentiality of County

information and shall comply with any changes or additions to such policies and procedures that are adopted during contract performance.

Deloitte shall provide personnel, materials, and services hereunder independently, and not as an agent of the County or OCA. Under no circumstances shall Deloitte, any officer, director, partner, employee, subcontractors, or other person affiliated with Deloitte act or represent themselves as having the authority to act as an agent of the County or OCA in connection with any services or activities hereunder.

6.3 Level of Technical Services to be Performed

Deloitte shall perform technical assistance related to OCA's performance audit of OUP's information security programs and practices. This includes preparing reports with appropriate findings, conclusions, and recommendations that address the assignment's objective(s). The scope and depth of work to be performed for the technical assistance shall be consistent with the requirements as defined under the contract. Appendix I of this SOW describe the general tasks that shall be performed for the technical assistance services requested for OCA's performance audit.

OCA expects that Deloitte shall work closely with OCA and OUP personnel to identify potential solutions for improving OUP's processes, programs, and practices as part of the work performed under this SOW. Such proposed solutions will serve as a basis for substantive discussions with OUP and OCA management for the purpose of developing formal recommendations in Deloitte's reports.

6.4 Quality Control

Deloitte shall develop and maintain an effective Quality Control program to ensure services are performed in accordance with this SOW in an accurate and complete manner. Deloitte shall develop and implement procedures to identify, prevent, and ensure non-recurrence of defective services. Deloitte's Quality Control program is the means by which it assures itself that its work complies with the SOW. After acceptance of the Quality Control plan by OCA, Deloitte must receive OCA's acceptance in writing of any proposed change to its Quality Control system.

6.5 Quality Assurance

OCA will evaluate Deloitte's performance under this Contract. This plan is primarily focused on what OCA does to ensure that Deloitte performs in accordance with the performance standards. It defines how performance standards will be applied, the frequency of surveillance, and the minimum acceptable defect rate(s).

6.6 Travel and Place of Performance

The place of performance may be one or more of the following locations or remotely:

- The Bureau of Technology's office at 161 North Clark Street, Chicago, IL;

- OCA's office at 69 West Washington Street, Chicago, IL; and
- Other information technology facilities maintained by OUP, such as backup sites.

Most technical assistance work shall be performed at the Bureau of Technology's Chicago, IL office. Deloitte may identify additional locations to be visited during the technical assistance for OCA's performance audit. All travel must be approved by OCA's County Auditor or designee in advance. OCA will only reimburse Deloitte for travel expenses approved in advance, in accordance with the Cook County Travel Policy, and in writing by OCA.

7.0 EQUIPMENT AND SPACE

Deloitte shall provide all services, personnel, and materials (except as expressly stated as furnished by OUP or OCA) necessary to perform the work described in this SOW. Deloitte **shall not** connect their computer equipment to OUP's network.

8.0 SECURITY PLAN

Deloitte personnel will have access to sensitive information when conducting work under this SOW, including OUP and OCA records containing Personally Identifiable Information (PII) on individuals, as well as information regarding on-going or planned OCA audits and County litigation. Accordingly, Deloitte shall be required to develop, implement, and maintain a security plan (Plan) describing the processes, procedures, and training of personnel to be followed in connection with its work. Among other things, the Plan must include the following:

- Deloitte employees are expected to maintain control of OUP and OCA's information at all times to prevent the loss or theft of any sensitive client information.
- The County and OCA's data will be protected from the following:
 - **Unauthorized Access** – Only cleared Deloitte employees will have access to OUP and OCA data. Deloitte will follow the County's clearance and onboarding processes to get individuals approved to access OUP and OCA systems and data.
 - **Alteration** –Deloitte will only collect copies of the information for technical assistance to OCA's performance audit purposes; and will not have edit access to the system(s) of record.
 - **Disclosure** –Deloitte will ensure all individuals have signed and submitted Non-Disclosure Agreements. Additionally, all Deloitte employees are required to sign a Deloitte independence form for all client related activities.
 - **Misuse of Processed, Stored, or Transmitted Information** –Deloitte will continue to utilize its own laptops for communication with OCA and the County for obtaining audit documentation. Deloitte will not transmit the County's data without express permission from OCA and OUP management.

Note: Deloitte and any subcontractors that it engages shall at all times comply with the County's security and privacy policies and procedures when performing services under this contract.

9.0 DELOITTE PERSONNEL SECURITY AND SUITABILITY

At award, Deloitte shall identify all Deloitte and subcontractor personnel who will require physical and logical access for performance of work under this SOW. Deloitte shall make their personnel available at the place and time specified by OCA to initiate screening and background investigations.

Deloitte employees are required to give, and to authorize others to give, full, frank, and truthful answers to relevant and material questions needed to reach a suitability determination. Refusal or failure to furnish or authorize provision of information constitutes grounds for denial to work on this SOW. County personnel may contact Deloitte personnel being screened or investigated in person, by telephone, or in writing, and Deloitte agrees to make them available for such contact.

Alternatively, if an individual has already been cleared by the County, further investigation may not be necessary. Deloitte shall provide OCA with documentation that supports the individual's status. During performance of this SOW, Deloitte will keep OCA apprised of all changes in personnel to ensure that performance is not delayed by compliance with the screening processes.

Before starting work under this SOW, a fingerprint check will be conducted, and the appropriate background investigation will be initiated. This allows the County to positively identify and make a suitability determination of the individual applying for access under this SOW. If at any point during this process, investigative results are unfavorably adjudicated, the individual will be denied admittance to work on this SOW, including both physical and/or logical access. If it is determined that the sensitivity of the County information that will be accessed under this SOW is extremely sensitive in nature, then the background investigation may need to be completed and adjudicated prior to granting Deloitte access.

Upon receipt of a favorable fingerprint check, access will be granted. In the event of a disagreement between Deloitte and the County concerning the suitability of an individual to perform work under this SOW, OCA shall have the right of final determination. This requirement must be incorporated into any subcontracts that require subcontractor's personnel to have regular and routine physical access to a County facility, or any unsupervised logical access to a County information system.

Physical Access: Ability to enter a County owned facility or County-leased space.

Logical Access: Ability to access County IT systems or databases - applies to everyone, whether within a County facility or by remote connectivity.

9.1 Security of County-Furnished Information ("CFI").

Details of any safeguards that may be revealed to Deloitte by the County during the course of Deloitte's performance shall not be published or disclosed without written consent of OCA. Information given to Deloitte during the lifetime of this SOW shall only be used for carrying out the provisions of this SOW. County information marked or bearing a sensitive marking shall be

handled in accordance with the County's information security program and information classification requirements and shall not be divulged or disclosed without OCA permission.

9.2 Physical Security.

Deloitte shall safeguard all County property provided for Deloitte's use. At the close of each work period, Government facilities, equipment, and materials shall be secured.

9.3 Identification of Deloitte Employees.

During the period of this SOW, access to County facilities for Deloitte representatives shall be granted as deemed necessary by the County. All Deloitte employees whose duties under this SOW require their presence at any County facility shall be clearly identifiable by a distinctive badge furnished by the County. Upon the termination of employment of any Deloitte personnel working on this SOW, all County-furnished identification shall be returned to the issuing office. All on-site Deloitte personnel shall abide by the security requirements applicable to that site.

All Deloitte personnel attending meetings and working other situations where their status is not obvious to third parties are required to identify themselves as such to avoid creating an impression in the minds of members of the public that they are County officials. They must also ensure that all documents or reports produced by Deloitte are suitably marked as Deloitte products and that Deloitte participation is appropriately disclosed.

Appendix I

Technical Assistance on OCA's Audit of OUP's Information Security Program and Practices

I.0 Introduction

To assist OCA in fulfilling its evaluation and reporting responsibilities under the Cook County Auditor Ordinance, OCA is seeking the services of Deloitte to provide technical assistance on OCA's performance audit of OUP's information security program and practices.

I.1 Background

NIST Requirements

The County adopted NIST requirements for its information security program and practice. NIST documents and communicates required security standards through publications and recommended guidelines within NIST Special Publications (SPs). NIST publications provide agencies with a framework for developing appropriate confidentiality, integrity, and availability controls for agency information and information systems.

Technical Assistance for OCA's Audit Objective

The objective of OCA's performance audit will be to evaluate the effectiveness of the OUP's information security program and practices, including OUP's compliance with the County and NIST's information security policies, procedures, standards, and guidelines.

Deloitte's technical assistance for OCA's audit shall be performed in accordance with GAGAS.

Project Scope

The scope of this SOW is technical assistance for OCA's performance audit of OUP's information security program and practices for December 1, 2024, to November 30, 2025. The scope is to include technical assistance for one OCA audit with one OCA audit report of OUP's information security program and practices. Deloitte shall perform technical assistance to OCA's performance audit of OUP's information security program consistent with County and NIST requirements and prepare a report on its results.

Deloitte is required to develop the technical assistance scope consistent with the requirements of OCA. The technical assistance scope must include the documentation, implementation, monitoring, and effectiveness of internal controls.

Methodology

The independent evaluation will be based on Deloitte's technical assistance for OCA's performance audit of OUP's information security program and practices consistent with County and NIST requirements. The technical assistance shall include testing of the effectiveness of information security policies, procedures, and practices of a representative subset of OUP's information systems.

Deloitte is required to develop the technical assistance methodology. The technical assistance methodology must be sufficient for Deloitte to address OCA's audit objective and (within the context of the audit objective and based on a representative sample of systems):

- Conclude on OUP's compliance with County and NIST requirements based on an evaluation of OUP's internal controls and testing a subset of OUP systems for compliance with selected controls covered by NIST, and
- Conclude on the effectiveness of OUP's implemented internal controls.

The technical assistance for OCA's audit shall include the testing of the effectiveness of information security policies, procedures, and practices of a representative subset of OUP's information systems (within the context of the audit objective and representative sample systems).

The selected sample of systems shall be approved by OCA.

As part of the technical assistance documentation, Deloitte shall identify and document how the County defines an "OUP information system," including how OUP defines (1) controls, (2) physical hardware, (3) software, and (4) boundaries of an information system.

In addition, the methodology shall include fully developed findings¹ related to (1) OUP's non-compliance of the County's internal controls described in formal policies and procedures, and (2) internal controls that OUP implemented but that are not effective. Further, the methodology shall include an assessment of findings and recommendations reported in prior reports, if relevant. Deloitte shall have access to the full reports prepared in conjunction with prior audits.

Criteria

Deloitte shall base its technical assistance work for OCA's audit on security standards and guidelines issued by NIST; and other relevant criteria such as the County's policies and procedures, and accepted industry practices. Deloitte shall be responsible for following the versions of the guidance that are current at the time the work is performed; and as that guidance is updated to reflect new requirements that may arise.

¹ Findings consist of the following elements—Criteria, Condition, Cause, Effect, and Recommendation, as appropriate.

Project Management

Deloitte shall develop and maintain a formal Project Management Plan (PMP) for the work described in this SOW. The plan shall include, at a minimum:

1. A Microsoft Project plan that identifies the tasks, assigned resources, costs, and project schedule.
2. An information and meeting request tracking plan.
3. A Project Budget that establishes ceiling amounts for the Planning Phase, Performance Phase, and Reporting Phase.
4. A contingency plan that describes Deloitte's plan in case of the loss of key personnel, significant delays in requested documents, task completion, or planned resource availability.
5. A plan for tracking issues and findings.

Deloitte shall designate one of its key personnel as the Project Manager to plan and manage tasks and resources to meet the project schedule. The Project Manager shall be responsible for activities including, but not limited to:

1. Developing and maintaining Deloitte's project management plan. Significant changes to the PMP, such as changing budget ceiling amounts for the phases of the project (e.g., Planning, Performance, Reporting, Metrics, etc.), need to be approved by OCA.
2. Tracking Deloitte's work under this SOW.
3. Serving as the point of contact and coordinator for communications between Deloitte and OCA.

Status Reporting and Meetings

Deloitte shall keep OCA's County Auditor or designee apprised of the status of their work throughout the period of performance of this SOW. Deloitte shall communicate via telephone or in person with OCA at least on a weekly basis to discuss the progress of the work and any findings prepared to date. Deloitte shall immediately notify OCA of any issues identified that may pose an operating or financial management problem, including potential fraud, waste, or abuse.

Status reports shall be provided biweekly to OCA's County Auditor or designee and shall include at a minimum, the following information: (1) Report Date, (2) Report Period, (3) Name of Deloitte employee, (4) Audit Title, (5) Technical Assistance Progress (summarizing accomplishments and progress on deliverables), (6) Summary of Work to Be Accomplished for the Next Reporting Period, (7) Status of Information and Meetings Requested, (8) Unresolved

Problems or Difficulties Encountered, (9) Potential Findings, (10) Items Discussed and Agreements Reached During the Reporting Period, (11) Estimated Percentage of Work Completed, (12) Costs and Hours Incurred During the Reporting Period and Cumulative Amounts to Date, (13) Deloitte's Project Plan and Tracking, and (13) Status of Deloitte's Quality Control Activities.

At OCA's request, Deloitte shall conduct status meetings with OCA management to discuss the progress of the technical assistance for OCA's audit and to present any findings prepared to date. At each meeting, Deloitte shall provide an agenda, a detailed listing of the status of information requested of OUP management, and other information requested by OCA. Status meetings and reports shall be documented in Deloitte's electronic files submitted to OCA.

Working Papers

The technical assistance report shall be fully indexed and subjected to Deloitte's quality control process before it is provided to OCA. Deloitte shall prepare and maintain organized and up-to-date technical assistance documentation throughout the project. The documentation shall reflect appropriate supervisory review and quality assurance procedures. Deloitte shall submit the technical assistance documentation to OCA's County Auditor or designee for review and inspection upon request. Based on the results of OCA's technical assistance documentation reviews, Deloitte may be required to perform corrective or additional work within the scope of this SOW.

Deloitte shall notify OCA's County Auditor or designee in writing of those OUP documents needed for inclusion in their working papers. OCA will work with OUP to determine the sensitivity of each document. If a document is deemed not sensitive, OUP will provide the document to Deloitte. In regard to "sensitive" documents, these items will be provided at the discretion of OCA and/or OUP representatives. Deloitte will be provided review access to "highly sensitive" documents in a secure OUP environment. However, Deloitte will not be permitted to keep "highly sensitive" (which will be determined at the discretion of OUP) documents in their electronic files.

Meetings with OUP and OCA Management

Deloitte shall attend periodic meetings arranged by OCA to discuss the progress of technical assistance work under this SOW with appropriate OUP and OCA management. These meetings may include, among other things, progress meetings, interim results briefings, and exit conferences. Deloitte shall prepare the written briefings and interim results, briefings, and exit conferences. Deloitte shall prepare the written briefings and agendas for these meetings. The briefings and agendas must be approved by OCA prior to being released to OUP management. Discussion items covered by these meetings include, for example: preliminary results, access to records issues, milestone dates, and plans for completing the work.

Constraints

Currently, no constraints have been identified.

Service Requirements

Deloitte service requirements are summarized into performance objectives that relate directly to mission essential items. The performance thresholds briefly describe the minimum acceptable levels of service required for each requirement. These thresholds are critical to mission success.

Roles and Responsibilities:

- a. Deloitte's role is to provide quality services to the County, as defined in this SOW.
- b. OCA's role is to provide surveillance of Deloitte's technical assistance, thus ensuring the appropriate quality of service is delivered. The below defines the method by which OCA will accomplish this surveillance.
- c. Procedures: The Performance Objectives (POs)/Thresholds listed below shall be monitored by OCA in accordance with the methodology listed. In the event of a discrepancy, OCA will notify Deloitte and give it an opportunity to correct the problem. If the problem cannot be resolved or reoccurs, OCA's County Auditor or designee will notify the County's Office of the Chief Procurement Officer.

FIGURE 1. OCA’s SURVILLANCE FOR DELOITTE’S TECHNICAL ASSISTANCE TO OCA’s AUDIT OF OUP’s INFORMATION SECURITY PROGRAM AND PRACTICES

QASP					
PWS Cite	Requirement	Standard	PO	Method of Surveillance	Incentive/ Disincentive
I.0	Assist OCA in fulfilling its evaluation and reporting responsibilities.	Provide technical assistance to OCA’s audit work in accordance with GAGAS (including deliverables).	Technical assistance work must be completed to enable OCA to meet the audit reporting requirements; and the time frames further delineated in the approved PMP.	100% inspection for key events and deliverables. PMP, status reports and meetings, technical assistance documentation reviews, draft report reviews, and meetings with OUP and OCA management.	Incentive: Favorable Performance Disincentive: Negative Performance
I.3	Provide technical assistance for OCA’s evaluation of OUP’s information security program and practices and prepare a report on the results.				

Deliverables and Applicable Due Dates

OCA shall accept or reject Deloitte’s deliverables within 10 calendar days of Deloitte’s formal deliverable submission.

Deloitte shall promptly notify OCA if any agreed-upon milestones(s) will not be met. Any changes to established milestones must be approved in writing by OCA’s County Auditor or designee. Deloitte shall remedy any deficiency in work products and/or deliverables within five calendar days after receiving a deficiency notice from OCA.

In accordance with GAGAS, Deloitte is also required to report promptly fraud, waste, or abuse that Deloitte may detect as a result of this technical assistance work to OCA.

Figure 2 on the next page provides the deliverable schedule for this SOW.

FIGURE 2. DELIVERABLE SCHEDULE

TASK NUMBER	Deliverable	Quality Standard	Quality Assurance Method	Acceptable Quality Level	Incentive/ Disincentive
1	Start Work		100% Inspection	0% Deviation	Determined by OCA, in consultation with Deloitte
2	Project Management Plan	Documents shall be in accordance with guidelines outlined in the Scope and Objectives in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
3	Security Plan	Document shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
4	Quality Control Plan	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
5	Conduct Planning Meeting and provide agenda and meeting minutes	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.

FIGURE 2. DELIVERABLE SCHEDULE

TASK NUMBER	Deliverable	Quality Standard	Quality Assurance Method	Acceptable Quality Level	Incentive/ Disincentive
6	Technical Assistance Plan	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
7	Prepared By Client (PBC) List is created and submitted	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
8	Conduct Entrance Conference and provide agenda and meeting minutes	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.11.b. Task Requirements and delivered by the due date.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a 2% disincentive will be applied to the total amount for documents as referenced in Appendix I.12, Figure 3, Payment Schedule.
9	Finding Outlines Notices of Findings and Recommendations (NFRs) will be listed and consolidated in this document.	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.

FIGURE 2. DELIVERABLE SCHEDULE

TASK NUMBER	Deliverable	Quality Standard	Quality Assurance Method	Acceptable Quality Level	Incentive/ Disincentive
10	Conduct Message Design Meeting with OCA and provide agenda and meeting minutes	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
11	Discuss Finding Outlines with OUP and provide agenda and meeting minutes	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
12	Draft Report Submission	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
13	Participate in Exit Conference with OUP and provide agenda and meeting minutes	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
14	Final Report Submission	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I

FIGURE 2. DELIVERABLE SCHEDULE

TASK NUMBER	Deliverable	Quality Standard	Quality Assurance Method	Acceptable Quality Level	Incentive/ Disincentive
15	Technical Assistance Files/Documentation	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
16	Report Suspected Fraud, Waste or Abuse	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
17	Conduct Periodic Status Meeting (OUP/OCA) and provide agenda and meeting minutes	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I.
18	Perform Invoicing and Timekeeping	Documents shall be in accordance with guidelines outlined in the Scope and Objectives and in Appendix I.	100% Inspection	0% Deviation	If the document is delivered late or does not meet quality standards, a disincentive will be applied to the total amount for documents as referenced in Appendix I

FIGURE 3. PAYMENT SCHEDULE

Item	Due Date	% of Payment
Planning Deliverables (Tasks 1-8)	After completion of Tasks 1-8	25%
Deliverables up to Draft Report (Tasks 9-12)	After completion of Tasks 9-12	40%
Final Report and exit conference (Tasks 13-14)	After completion of Tasks 13-14	25%
Administrative / Project Closeout (Tasks 15-18)	After completion of Tasks 15-18	10%

Deliverable Requirement Description:

OCA will review draft products, as appropriate, and revisions, if any, shall be incorporated. Upon approval of each draft product, a final product shall be prepared and submitted. Deloitte shall attend meetings with OCA, OUP management, and others as determined necessary to discuss the technical assistance for OCA's audit. These meetings shall be conducted as determined by OCA's County Auditor or designee. Any such meeting required by OCA shall be deemed a Significant Meeting, which include, but are not limited to, the entrance conference, interim briefing, exit conference as well as all status meetings. For all such meetings, Deloitte shall be responsible for scheduling the meeting and provide participants with at least five calendar days advance notice. Final agendas and meeting materials shall be provided to OCA at least three days prior to the meeting and sent out to OCA and OUP 24 hours prior to the meeting. Planning documents are comprised of Deliverables 1 through 8.

Task 1. Deloitte shall commence work.

Task 2. Deloitte shall develop and maintain a formal PMP for the work described in this task. The plan shall include, at a minimum:

1. A Microsoft Project plan that identifies the tasks, assigned resources, costs, and project schedule.
2. An information and meeting request tracking plan.
3. A project budget that establishes ceiling amounts for the Planning Phase, Performance Phase, and Reporting Phase.
4. A contingency plan that describes Deloitte's plan in case of the loss of key personnel, significant delays in requested documents, task completion, or planned resource availability.
5. A plan for tracking issues and findings.

Deloitte shall designate one of its key personnel as the Project Manager to plan and manage tasks and resources to meet the project schedule. The Project Manager shall be responsible for activities including, but not limited to:

1. Developing and maintaining Deloitte's project management plan. Significant changes to the PMP, such as changing phase ceiling amounts, need to be approved by OCA's County Auditor or designee.
2. Tracking Deloitte's work under this task.

3. Serving as the point of contact and coordinator for communications between Deloitte and OCA.

Task 3. Deloitte personnel will have access to sensitive information when conducting its work under this SOW, including County related records containing PII on individuals, as well as information regarding on-going or planned OCA audits and County litigation. Accordingly, Deloitte shall be required to develop, implement, and maintain a security plan (Plan) describing the processes, procedures, and training of personnel to be followed in connection with its work. Among other things, the Plan must address the security measures and program safeguards that will be provided by Deloitte. These measures and safeguards must ensure that all information systems, data, and resources acquired and utilized by Deloitte personnel:

- Are protected from unauthorized access, alteration, disclosure, or misuse of processed, stored, or transmitted information;
- Can maintain the continuity of IT support for OUP and OCA and their programs and operations;
- Incorporate management, operational, and technical controls sufficient to provide cost-effective assurance of the system's integrity, availability and confidentiality;
- Have appropriate technical, personnel, administrative, environmental, and access safeguards; and
- Operate effectively and accurately.

Note: Deloitte and any subcontractors that it engages shall at all times comply with County security and privacy policies and procedures when performing services under this SOW.

Task 4. Deloitte shall develop and maintain an effective Quality Control program to ensure services are performed in accordance with this SOW in an accurate and complete manner. Deloitte shall develop and implement procedures to identify, prevent, and ensure non-recurrence of defective services. Deloitte's Quality Control program is the means by which it assures itself that its work complies with the SOW. After acceptance of the Quality Control plan, Deloitte must receive OCA's acceptance in writing of any proposed change to its Quality Control system.

Task 5. Deloitte will schedule and meet with OCA to discuss the logistics, agency overview, deliverable deadlines, and any other questions by both parties prior to the completion of the technical assistance plan for OCA's performance audit.

Task 6. The Technical Assistance Plan shall include, at a minimum, the objectives of each program and the steps necessary to accomplish the objectives unless specifically agreed to in writing by OCA. The Plan shall incorporate revisions required by OCA to meet OCA's audit objective. In addition, the Plan shall include, at a minimum, the objective and the steps necessary to accomplish the objective unless specifically agreed to in writing by OCA.

Task 7. Deloitte shall prepare and maintain a PBC list for the duration of the technical assistance in this SOW. The purpose of the PBC list is to track Deloitte's requests for documentation, meetings, and information.

Task 8. Deloitte shall participate in entrance conference(s) as arranged by OCA. Additional attendees may include OUP officials, OCA officials, and others (as appropriate). All pertinent

issues related to the technical assistance work to be performed shall be discussed during these meetings, including, but not limited to: the assignment's objective(s), access to records, names of individuals conducting and supervising the work, milestone dates, and plans for completing the work. Entrance conference minutes shall be documented as part of Deloitte's electronic files submitted to OCA.

Task 9. Deloitte shall prepare fully developed finding outlines and conclusions for the technical assistance described in Appendix I, consistent with the assignment objective(s) and the task. Finding outlines shall document a description of the condition, the criteria used to assess the condition, the root cause of the condition, and the condition's effect. Finding outlines shall also identify relevant compensating controls and potential solutions for preventing future losses and improving OUP's processes and practices. A statement of conclusions shall clearly and concisely present the overall conclusions related to the assignment objective(s) and include specific supporting information. If applicable, Deloitte shall make formal recommendations through implementation of corrective action plans.

Deloitte shall promptly notify OCA's County Auditor or designee of suspected fraud, illegal acts, violations of County requirements and provisions of contracts, and abuse. OCA will advise Deloitte on how to proceed with regard to such matters.

Task 10. Before the end of technical assistance work for OCA's audit described in Appendix I, Deloitte shall participate in a Message Design Meeting with OCA. The purpose of this meeting is to review and discuss potential findings, conclusions, and anticipated OUP management responses to Deloitte's work and to obtain agreement on the key issues that will be developed in the draft report. Deloitte shall also be requested to provide input on potential solutions to improve processes and practices that may be included in separate OCA reports and communications to OUP management. All significant decisions made as a result of the Message Design Meeting shall be documented in Deloitte's electronic files submitted to OCA.

Task 11. Deloitte shall present written finding outlines and conclusions to OCA within two weeks of identifying the findings or reaching conclusions. In cases involving significant findings that require prompt management attention, OCA shall be notified within 24 hours. Deloitte shall ensure that it has adequate information and documentation to support the statements of findings and conclusions prior to presenting them to OCA. Deloitte shall prepare findings in accordance with the prescribed OCA format.

Task 12 and 14. Deloitte shall prepare a draft report and a final report for the technical assistance work performed for OCA's performance audit described in Appendix I. The report shall, at a minimum, include the following:

- Executive Summary;
- Background;
- Objective(s), Scope, and Methodology;
- Results of Technical Assistance;
- Fully Developed Findings, Conclusions; and, if warranted,
- Recommendations.

Deloitte shall submit draft reports to OCA for review and comment. Consistent with OCA's audit objective and scope as well as OCA's policies and procedures, OCA's County Auditor or

designee shall review and approve the draft report. As provided in GAGAS, Deloitte shall evaluate OUP management's comments on OCA's draft audit report(s) and summarize OUP management's comments and Deloitte's evaluation and submit to OCA. OCA is responsible for the distribution of all final audit reports and for determining whether such reports contain information that shall not be made publicly available. Deloitte shall annotate the report to reflect that it contains confidential information and that its distribution is limited until OCA determines that the report can be made publicly available.

Technical terminology used in reports shall be clearly described and defined in terms that are understandable to individuals who may have limited expertise or knowledge in the area being reviewed. All reports delivered to OCA shall be cross-indexed to detailed supporting electronic files/documentation submitted to OCA. In addition, all information in the draft and final reports shall be cross-indexed to either summary or detailed supporting electronic files/documentation submitted to OCA. Deloitte shall conduct quality assurance procedures to verify the accuracy and consistency of all report or summary facts and figures, ensure the soundness of the report or written summary logic, and ensure that the electronic files/documentation adequately supports the findings and/or conclusions as required by GAGAS. OCA has the right to access and review any documentation regarding the quality control processes or the results thereof.

Task 13. Subsequent to the issuance of OCA's draft audit report, Deloitte shall participate in a formal exit conference with OUP management as arranged by OCA. Attendees may include OUP and OCA management, and others as determined by OCA. During the exit conference, the Deloitte shall present its objective(s), scope, methodology, work performed, findings, conclusions, and recommendations. The Deloitte shall solicit OUP management's views on the results of the work performed. Exit conference minutes shall be documented as part of the Deloitte's electronic files/documentation submitted to OCA.

Task 15. The Deloitte shall prepare and maintain organized electronic files/documentation (including summaries) that reflect the current status of the technical assistance described in Appendix I. All electronic files/documentation will become the property of OCA.

The Deloitte shall inform OCA of any requests or subpoenas for its electronic files/documentation so that OCA can determine, in consultation with the County if necessary, whether there is a legal basis for: (i) requiring that County information contained in the electronic files not be released, or (ii) permitting the release of such information, but only under certain circumstances (e.g., pursuant to a protective order). The Deloitte shall coordinate with OCA while issues involving release of OUP information are being resolved and shall not release sensitive information as defined in County policy without having obtained written consent from the County.

Task 16. The Deloitte shall immediately notify OCA of any issues identified which may result in a significant impediment to the completion of the technical assistance work, or may indicate potential fraud, waste, or abuse.

Task 17. Throughout the SOW period of performance, the Deloitte shall keep OCA apprised of the status of their work. The Deloitte shall communicate via telephone or in person with OCA's County Auditor or designee on at least a weekly basis to discuss the progress of the work and any findings and conclusions prepared to date. Additionally, the Deloitte shall conduct status

meetings on a biweekly basis to keep OCA apprised of the status of their work. The Deloitte shall submit on a biweekly basis to OCA written status reports for OCA's audit in the format provided in Appendix I to this SOW. The Deloitte status reports shall reflect the engagement status, completed work, remaining work, unresolved problems or difficulties, narrative summaries of potential findings and conclusions, and costs and hours incurred to date. Status meetings shall be documented as part of the Deloitte's electronic files/documentation.

The Deloitte shall attend interim progress meetings arranged by OCA to discuss the progress of the technical assistance work and preliminary results with appropriate OUP and OCA management. The Deloitte shall prepare written briefing materials and/or agendas for these meetings. The briefing materials and agendas must be approved by OCA prior to being released to OUP management. Discussion items covered during these meetings include, for example: objectives and methodology, plans for completing additional work, preliminary findings and conclusions, access to records issues, milestone dates, and a detailed listing of any information requested of management that is overdue. Meeting minutes shall be documented as part of the Deloitte's electronic files/documentation submitted to OCA.

Task 18. The Deloitte shall submit invoices in accordance with the instructions specified in the contract. All timesheets to support the invoices shall be maintained as part of the electronic files/documentation and available for review by OCA when requested.

1) Task Applicable Document

Government Auditing Standards: 2024 Revision

Key Personnel

For planned key personnel replacements, the Deloitte shall provide OCA with a minimum of 30 calendar days advance notice. Substitutions or additions to approved key personnel under this SOW shall not be accepted unless specifically approved in writing by the Office of the Chief Procurement Officer. Any substitutions and/or additions shall be subject to the terms and conditions of this clause.

All notification requests for substitutions and additions must provide a justification and detailed explanation of the circumstances necessitating the proposed substitution or addition, a complete resume for the proposed substitute or addition, and any other information requested by OCA needed to approve or disapprove the request. Resumes submitted shall identify the education and experience of the Key Personnel candidate(s) relative to this SOW, experience, education, and citizenship status. All proposed substitutes and additions must have qualifications equal to or better than the person to be replaced.

OCA will evaluate such requests and promptly notify the Deloitte of the approval or disapproval thereof.

Incorporation of Terms and Conditions/Order of Precedence

All terms and conditions of the Contract are incorporated by reference in this SOW. If there are any conflicts between this SOW and the terms and conditions of the Contract, the terms and conditions of the Contract take precedence.

ETHICAL PRINCIPALS AND OTHER PROFESSIONAL STANDARDS

NAME:	
DELOITTE:	
POSITION TITLE:	
CONTRACT NO.:	

1. I am aware of the ethical principles and standards for independence, professional judgment, and competence contained in Generally Accepted Government Auditing Standards (GAGAS).
2. (Check the appropriate Answer Below) To the best of my knowledge and belief, I

☐ am not aware of any threats to my independence referenced in GAGAS.

☐ have the following threats to my independence:
3. I commit to adhere to the ethical principles and standards referenced above.
4. If any personal or external threat to independence arises during the audit, I will bring it to the immediate attention of the Office of the County Auditor's County Auditor.

SIGNATURE:

DATE: _____

NON-DISCLOSURE AGREEMENT

DISCLOSURE OF INFORMATION

(a) Deloitte (used herein after in this Clause to mean Deloitte and Deloitte's directors, officers, employees, subcontractor, agents, or consultants) shall not disclose without the prior written approval of the Office of County Auditor (OCA) any nonpublic information obtained by, produced by, or disclosed to the Deloitte in connection with its performance of work for OCA to anyone other than persons within OCA or persons in the Deloitte's organization who are properly entitled to such information for the performance of their official duties. Nonpublic information means information which has not become part of the body of public information. Deloitte shall take all reasonable measures to avoid unintentional or inadvertent disclosure by it of such nonpublic information, and shall return to OCA any such information, or copies thereof, not later than the date the Deloitte has completed performance of its work under this contract.

(b) Deloitte agrees not to use or permit the use of nonpublic information obtained as a result of its performance of technical assistance work for OCA under this contract for private gain for itself or any other person by direct action on Deloitte's part or by counsel, recommendation, or suggestions to another person.

(c) Deloitte understands that it is prohibited from testifying in court or otherwise with respect to information obtained by, produced by, or disclosed to the Deloitte in connection with its performance of technical assistance work under this contract, and is prohibited from furnishing documents of OCA, Offices under the President (OUP), or Cook County, or copies thereof, in compliance with a subpoena, court order, or otherwise without the prior written consent of the County Auditor of OCA. Deloitte's authorization to testify or produce documents related to OUP, OCA, or the County is limited to any such authority granted by the County Auditor for OCA. Deloitte shall promptly notify the County Auditor of OCA of any request, subpoena, court order, or other legal process requiring Deloitte's attendance as a witness or the production of documents.

(d) Deloitte agrees that its personnel and subcontractor's personnel for this contract will sign an OCA Nondisclosure Oath ("Oath") containing the prohibitions set forth in paragraphs (a) through (e) of this Clause. Deloitte further agrees that Deloitte will submit the original copy of each signed Oath to OCA prior to performance of any work by Deloitte's personnel under this contract. (A copy of the Oath is an attachment.)

(e) Deloitte agrees that any deviation from this Clause which is attributable to the Deloitte constitutes a material breach of contract and may be sufficient grounds for a termination for default.

NON-DISCLOSURE OATH

I, _____, during the performance of my work for Cook County's Office of the County Auditor (OCA) and after completing such performance, shall not disclose without the prior written approval of OCA's County Auditor any non-public information obtained by, produced by, or disclosed to me in connection with my performance of work for OCA to anyone other than persons within OCA, who already have access to such non-public information, or persons in my organization who are properly entitled to such information for the performance of their official duties. Non-public information means information which has not become part of the body of public information, including, but not be limited to, information of the Offices under the President, Cook County, or OCA.

I shall take all reasonable measures to avoid unintentional or inadvertent disclosure by me of such non-public information, and shall return to OCA any such information, or copies thereof, not later than the date I have completed performance of my work.

I will not use, or permit use of non-public information obtained by me as a result of my performance of work for OCA for private gain for myself or any other person by direct action on my part or by counsel, recommendation, or suggestions to another person.

Unless by judicial order directed otherwise (after providing OCA's County Auditor with notice as specified below), I understand that I am prohibited from testifying in court or otherwise with respect to information obtained by, produced by, or disclosed to me in connection with my performance of work, and I am prohibited from furnishing documents of OCA, Offices under the President, or Cook County, or copies thereof, in compliance with a subpoena, order, or otherwise without the prior written consent of the County Auditor of OCA, and that my authorization to testify or produce documents related to the Offices under the President, Cook County, or OCA is limited to any such authority granted by the County Auditor of OCA. I shall promptly notify the County Auditor of OCA of any request, subpoena, court order, or other legal process requiring my attendance as a witness or the production of documents.

SWORN this __ day of _____, 20____. Signature: _____

SCOPE OF SERVICES

A. Introduction

This *Scope of Services (SOS)* defines the scope of technical assessment services to be provided by Deloitte & Touche LLP (Deloitte¹) for evaluation of information security practices and internal controls within the Offices Under the President (OUP). In addition, this document defines the deliverables, and associated timelines, cost, and delivery requirements, that Deloitte will perform under CONTRACT NO. 2203-05181 (Agreement).

B. Scope of Services

Deloitte will provide technical assessment services for a period of 12 weeks to Cook County (County). Deloitte will provide the following services ("the Services") as further defined herein:

1. Independent Technical Assessment

Office of the County Auditor (OCA) will utilize Deloitte, as technical specialist, to conduct an assessment of information security practices and controls for OUP-managed information security policies, procedures, and infrastructure services with the OUP domain. The assessment will be in accordance with NIST standards and relevant Cook County policies. The engagement does not include departments, bureaus, or elected/appointed offices outside the OUP domain, including but not limited to entities that:

- Maintain their own independent Information Security Plans, policies, or governance structures.
- Manage their own technology infrastructure, hosting environments, cybersecurity tooling, or IT operations,
- Are otherwise not dependent on OUP for information security oversight or infrastructure.

2. Internal Controls Review

- **Control Testing:**

For controls within the Access Control (AC) and Identification & Authentication (IA) domains, Deloitte will perform detailed control testing to assess both design and operational effectiveness.

- **Controls Validation:**

For all other NIST SP 800-53 domains in scope, Deloitte will confirm the existence and implementation of controls based on documentation, evidence review, and management inquiry. No active exploitation, penetration testing, or automated vulnerability scanning will be conducted.

3. Information Security Plan Evaluation

Deloitte will review and evaluate the information security plans for each in-scope OUP agency to confirm alignment with County and NIST requirements and assess overall program effectiveness.

¹As used in this document, "Deloitte" means Deloitte & Touche LLP, a subsidiary of Deloitte LLP. Please see www.deloitte.com/us/about for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting. Our services will be performed in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA).

4. Process Evaluation

The assessment will include:

- Reviewing relevant policies, procedures, and technical documentation.
- Evaluating the implementation and monitoring of identified controls.
- Participating in required planning, entrance, interim, and exit meetings with the OCA and OUP.

5. Reporting and Documentation

Deloitte will provide:

- Draft and final reports summarizing assessment objectives, scope, methodology, findings, and prioritized recommendations.
- Reporting on the results of control testing (AC and IA), controls assessment for remaining domains, and actionable observations.
- Regular status updates, deliverables and meeting documentation as outlined in “3. List of Deliverables” section in this Scope of Services document.

6. Project Timelines

#	Project Phase	1	2	3	4	5	6	7	8	9	10	11	12
1	Project Planning and Initiation												
2	Technical Assessment of AC and IA controls												
3	Basic Assessment of Remaining In-Scope controls												
4	Draft Assessment Report Generation												
5	Final Report Submission & Debriefing												

Figure 1. Project timelines per phase

C. Project Management

1. Project Initiation

Deloitte will establish project management and communication processes with Cook County. During the first week of the project, Deloitte will work with Cook County to formalize the process to on-board the project team members, and finalize logistics such as system access, network connectivity and if required, access to working space for team members and physical access to the facility.

While the Deloitte personnel with a “hands-on role on the project” will be at the Cook County facility on an as-required basis, Deloitte requires remote access to Cook County information technology as needed to provide the Services. Deloitte will work with the County to finalize the remote connectivity request process to meet such requirements.

Deloitte will document the work plan for the scope of services within this SOS with input from the Cook County’s project manager and maintain the work plan throughout the project duration. Deloitte will schedule the project kickoff meeting with Cook County and Deloitte team. The project kickoff meeting shall occur no later than 15 calendar days from the Project Start Date. Deloitte will establish the project communication and management processes as part of the initiation.

2. Project Governance

Deloitte will work with Cook County to establish a project governance process to manage the scope of work delivered as part of this SOS.

- Deloitte will provide a project manager and delivery lead to direct and track the progress of key risks and issues. In addition, Deloitte will maintain the key risk and issues current on the Cook County Risk Register
- Deloitte will coordinate agency communications and discussions related to the risk and controls assessments services, while keeping Cook County leadership informed
- Deloitte will update the recurring meeting schedule and membership of governance teams after project initiation phase, to adjust for the scope of the services

3. List of Deliverables

Deloitte will develop the following deliverables based on the Services provided during the performance period. The following table describes the deliverables that are applicable based on the scope over the duration of the contract. Deloitte will work with the County to confirm the deliverables in scope for the performance period.

#	Deliverable	Description
1	Project Management Plan	The workplan containing key milestones, dates, and tasks for the scope of services (maps to Project Management Plan, Task 2 of the County provided SOW document).
2	Document Request List (DRL)	A kickoff meeting to align stakeholders on objectives and methodology, plus a compiled DRL detailing documentation and resources required from Cook County (maps to "Prepared By Client" (PBC) list, Task 7 of the County provided SOW document).
3	Security Plan	The security plan describes the processes, procedures, and training of personnel to be followed in connection with the work (mapped to Security Plan, Task 3 of the County provided SOW document).
4	Quality Control Plan	The quality control plan contains procedures to identify, prevent, and ensure non-recurrence of defective issues and assures the work/services provided comply with the County requirements (maps to Quality Control Plan, Task 4 of the County provided SOW document).
5	Technical Assistance Plan	A document specifying the technical assessment approach, audit tools, control frameworks in scope, and phased milestones to guide the assessment (maps to Technical Assistance Plan, Task 6 of the County provided SOW document).
6	Weekly Project Management Updates	The work in progress notes taken during the assessment process that identify actionable observations and recommendations that can be used to make quick corrections to align with control requirements (maps to Conduct Periodic Status Meetings, Tasks 17 of the County provided SOW document and the Project Management meeting discussed below).
7	Bi-Weekly Executive Status Update Reports	Bi-Weekly report that provides assessment progress, work to be accomplished, information and meeting request status, unresolved problems/difficulties encountered, potential findings, items discussed and agreements reached, estimated percentage of work completed, cost and hours incurred during reporting period and cumulative to date, project plan and quality control activities (maps

		to Conduct Periodic Status Meetings, Task 17 of the County provided SOW document and the Executive Status Meeting discussed below).
8	Final Report & Closeout Files	Finalized SAR deliverable based on the discussion and approval by the County (mapped to Final Report Submission, Task 14 of the County provided SOW document and the Close-out or Transition Out meeting discussed below).

Figure 2. Deliverables Description

Deliverable Acceptance

The project deliverable (Deliverable) acceptance process that will be followed on the project for a Deliverables (other than Monthly Progress Reports which do not require acceptance) is illustrated in the figure below:

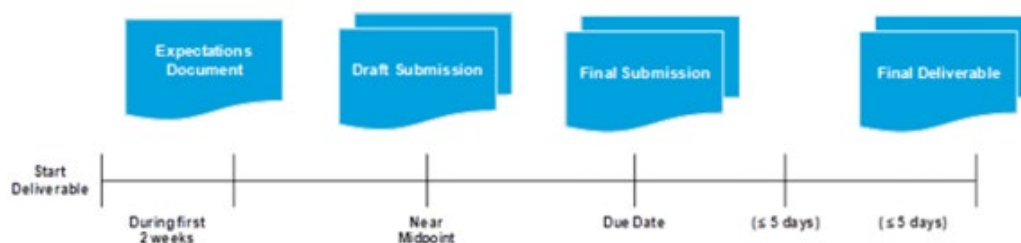


Figure 3. Deliverable Acceptance Process – Continuous visibility through the creation process

Cook County shall approve each deliverable that conforms in material respects with the scope set forth and agreed by Deloitte and Cook County in the deliverable expectation document template for the applicable deliverable or part of any other deliverable (the “Specifications”). If Cook County requests modifications to the deliverable, Deloitte shall address the requested modifications to the deliverable to meet prescribed requirements.

Within the Acceptance Period (or such other period agreed upon in writing by the parties), Cook County shall provide Deloitte with (i) written approval of such Deliverable or (ii) a written statement which identifies in reasonable detail, with references to the applicable scope, the deficiencies preventing approval (the “Deficiencies”). The Acceptance Period for Deliverables is five business days from Cook County receipt of such draft Deliverable.

Deloitte shall have at a minimum five business days (or such other period agreed upon in writing by the parties) from the date it receives the Notice of Deficiencies to perform corrective actions for such Deliverable to conform in material respects to the applicable scope. Cook County shall complete its review of the corrected Deliverable and notify Deloitte in writing of acceptance or rejection in accordance with the Deliverable acceptance process specified herein.

Notwithstanding the foregoing, approval of a Deliverable shall be deemed finalized by Cook County if Cook County has not delivered to Deloitte a Notice of Deficiencies for such Deliverable prior to the expiration of any period for Cook County review thereof as set forth herein. To the extent that any Deliverable has been approved by Cook County at any stage of Deloitte’s performance under this proposal, Deloitte shall be entitled to rely on such approval for purposes of subsequent stages of Deloitte’s performance under

this proposal. Cook County agrees that, in the event an approved Deliverable differs from the Specifications for such Deliverable, the Specifications shall be deemed modified to conform to such approved Deliverable.

Project Communication and Coordination

Deloitte to provide inputs to the agenda and lead the discussions with the County for the Services in the below meetings with the agreed upon timelines and frequency during the project initiation and planning.

Meeting	Sample Frequency	Description	Suggested Participants
Project Management	Weekly	<ul style="list-style-type: none"> Progress based on work plan Action items, risk and issues, and ticket status (after initiation phase) Review and escalate high-level decisions to client project management meeting 	<ul style="list-style-type: none"> Cook County: Project manager, security services lead, security manager and architects Deloitte: Delivery lead, project manager, compliance manager and compliance specialist (optional)
Executive Status Meeting	Bi-Weekly (every two weeks)	<ul style="list-style-type: none"> Review project progress, risks, and issues Review suggested changes to project scope, status and escalate any performance issues 	<ul style="list-style-type: none"> Cook County: Project sponsor, project manager, security services lead, security manager and architects Deloitte: Delivery lead, project manager, compliance manager and compliance specialist (optional)
Close-out or Transition Out meeting	End of contract	<ul style="list-style-type: none"> Knowledge and process transition Project lessons learnt 	<ul style="list-style-type: none"> Cook County: Project manager, security services lead, security manager and architects Deloitte: Delivery lead, project manager, compliance manager and compliance specialist (optional)

Figure 4. Meetings and suggested participants

Deloitte requires a minimum of four weeks to perform initial project planning for Cook County environment. Deloitte will provide Services in accordance with the milestone schedule outlined in the project plan, commencing on the first full month after the project initiation.

D. Office Space, Equipment & Supplies (To Be Provided by Cook County)

Cook County will provide space for meetings with County; and provide space for Deloitte practitioners in the Cook County office space as required to complete the Services. Deloitte practitioners will be based in

US and deliver services from continental US and will deliver these services primarily in a remote capacity, unless specified in the Project Management Plan.

E. Progress Reports

Deloitte will provide Weekly Project Management Status updates and Bi-Weekly (every two weeks) Executive Status reports to Cook County that will document services delivered; Weekly and Bi-Weekly status reports shall not be subject to the deliverable acceptance process described above. Deloitte will deliver the invoice for the monthly services as per the schedule of compensation described in Section H of this document.

F. Cook County Responsibilities

In addition to Cook County's responsibilities as set forth elsewhere in this SOS or the Agreement, Cook County shall cooperate with Deloitte in the performance by Deloitte of the Services, including (i) if required, providing Deloitte with adequate working space, equipment and facilities and timely access to data, information, and personnel of Cook County; (ii) providing experienced and qualified personnel to work with Deloitte as needed on their specific activities in a competent and timely fashion; (iii) providing a stable, fully functional system infrastructure environment which will support the Services and allow Deloitte and Cook County to work productively; and (iv) promptly notifying Deloitte of any issues, concerns or disputes with respect to the Services. With respect to the data and information provided by Cook County to Deloitte for the performance of the Services, Cook County, as applicable, shall have the rights required to provide such data and information, and shall do so only in accordance with applicable laws and with any procedures agreed upon in writing. Deloitte's performance is dependent upon Cook County's timely and effective satisfaction of their respective responsibilities under this SOS or elsewhere in the Agreement and timely decisions and approvals of Cook County in connection with the Services.

G. Services Delivery Requirements

1. Cook County will provide Virtual Private Network (VPN) access required for Deloitte access to Cook County IT components.
2. Cook County will have an overall project manager to manage the work delivered by Deloitte.
3. Deloitte will leverage Cook County's current infrastructure to provide the services. The licensing agreements, warranties and other terms and conditions associated with Cook County infrastructure will be owned and managed by Cook County.
4. Cook County will maintain the product license and support contracts with the appropriate vendors for the products including the software and hardware that Deloitte will use for this project.
5. Deloitte will use Cook County's on-premises infrastructure for installation and execution of security testing tools as needed.
6. With respect to the data and information provided by Cook County and Deloitte or its subcontractors for the performance of the Services, Cook County shall have all rights required to provide such data and information, and shall do so only in accordance with applicable law and with any procedures agreed upon in writing.

H. Schedule of Compensation

Deloitte's professional fees for this engagement are fixed at \$261,260 and are structured according to the successful completion and acceptance of the deliverables provided below. Payment for each Deliverable will be invoiced upon acceptance of the corresponding deliverable(s) by the OCA, as governed by the deliverable acceptance process outlined in this SOW. The invoices are payable net 60 days from the

County's written acceptance of the associated deliverable. Any optional or out-of-scope work must be agreed in writing in advance, with fees invoiced as separately negotiated.

Cook County OUP has an option to procure additional two (2) to six (6) technical assessment services. If OUP utilizes that option and the assessments are done in parallel (at least 2 of them at a time) then Deloitte will conduct those assessments at the same price listed in this SOW.

The following table outlines the specific deliverables, timing, percentage of total fees, and associated payment amounts due upon the County's approval of each milestone:

#	Item	Proposed Timeline (Due Date)	Fees
1	Planning Deliverables (Tasks 1-8) from County provided SOW i. Start Work ii. Project Management Plan iii. Security Plan iv. Quality Control Plan v. Conduct Planning Meeting vi. Technical Assistance Plan vii. Document Request List (or PBC List) viii. Conduct Entrance Conference	2 Weeks from Start Date	\$65,431
2	Deliverables up to Draft Report (Tasks 9-12) from County provided SOW ix. Finding Outlines x. Conduct Message Design Meeting xi. Discuss Finding Outlines with OUP xii. Draft Report Submission	9 Weeks from Start Date	\$104,225
3	Final Report and Exit Conference (Tasks 13-14) from County provided SOW xiii. Participate in Exit Conference with OUP xiv. Final Report Submission	10 Weeks from Start Date	\$65,431
4	Administrative / Project Closeout (Tasks 15-18) from County provided SOW xv. Technical Assistance Files/Documentation xvi. Report Suspected Fraud, Waste or Abuse xvii. Conduct Periodic Status Meetings (OUP/OCA) xviii. Perform Invoicing and Timekeeping	12 Weeks from Start Date	\$26,173
Total Fees			\$261,260

Figure 5. Payment Schedule

Confidential

Assumptions

- Cook County ("CLIENT") shall be solely responsible for, among other things (a) the performance of its personnel and agents; and (b) the accuracy and completeness of all data and information provided to Contractor for purposes of the performance of the Services. Our performance is

dependent upon the timely and effective satisfaction of CLIENT's responsibilities and timely decisions and approvals of CLIENT in connection with the Services. We shall be entitled to rely on all decisions and approvals by CLIENT. CLIENT will promptly notify Contractor of any issues, concerns or disputes with respect to the Services.

- Our services will be performed in accordance with the Statement on Standards for Consulting Services of the American Institute of Certified Public Accountants and will not constitute an engagement to provide audit, compilation, review, or attestation services as described in the pronouncements on professional standards issued by the AICPA the Public Company Accounting Oversight Board, or other regulatory body and, therefore, we will not express an opinion or any other form of assurance as a result of performing the Services.
- We will not provide any legal advice regarding our Services nor will we provide any assurance regarding the outcome of any future audit or regulatory examination or other regulatory action; the responsibility for all legal issues with respect to these matters, such as reviewing all deliverables and work product for any legal implications to CLIENT, will be CLIENT's.
- We request your approval to subcontract any part of the services to our affiliates in the United States. Deloitte & Touche will be responsible for the services performed by our affiliates as our subcontractors.