


CENTRAL FLORIDA EXPRESSWAY AUTHORITY

MEMORANDUM

TO: Authority Board Members

FROM: Claude Miller 
Director of Procurement

DATE: August 25, 2015

RE: Supplemental Agreement No. 1
Protiviti, Inc., for Internal Auditor Services
Contract No. 000931

Board approval is requested for Supplemental Agreement No. 1 in the amount of \$137,000.00 for the referenced contract with Protiviti, Inc. The Supplemental Agreement is necessary to fund the remainder of the Contract term to complete the audit plan approved by the Audit Committee for this fiscal year which is budgeted at \$323,900.00. The amount remaining in the Contract is \$187,438.00 which necessitates the requested increase of \$137,000.00.

| | |
|---|-----------------------|
| Original Contract Amount for Three Years | \$730,500.00 |
| Amount Paid Against Approved Committee Budget for FY 13/14, 14/15 | <u>(\$543,062.00)</u> |
| Amount Remaining in Original Contract | \$187,438.00 |
| Amount Needed for FY 15-16 Budget Approved by Audit Committee | <u>(\$323,900.00)</u> |
| | (\$136,462.00) |

| | |
|-----------------------------|-------------------|
| Original Contract Amount | \$ 730,500.00 |
| This Supplemental Agreement | <u>137,000.00</u> |
| New Contract Amount | \$ 867,500.00 |

CENTRAL FLORIDA EXPRESSWAY AUTHORITY
SUPPLEMENTAL AGREEMENT NO. 1

Contract Name: Internal Audit Services

Contract No: 000931

This Supplemental Agreement No. 1 entered into this 10th day of September, 2015, by and between the ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY (the "Authority"), and PROTIVITI, INC., (the "Auditor"), the same being supplementary to the Agreement between the aforesaid, dated May 22, 2013, for services pertaining to internal audits, (the Contract").

1. The Authority has determined it necessary to increase the Contract amount by \$137,000.00 in order to continue the required internal auditing services to the end of the Contract term, and
2. The Auditor hereby agrees to the increase in the Contract amount and will continue to provide the required services with no change in the fees and rates included in the original Contract dated May 22, 2013, and
3. The Authority and Auditor agree that this Supplemental Agreement No.1 shall not alter or change in any manner the force and effect of the Contract except insofar as the same is altered and amended by this Supplemental Agreement No.1; that acceptance of this Supplemental Agreement No.1 signifies the Auditor's waiver of all future rights for additional compensation which is not already defined herein.
4. This Supplemental Agreement No. 1 is necessary to provide necessary funding to the end of the Contract term.

SUPPLEMENTAL AGREEMENT NO. 1

Contract Name: Internal Audit Services

Contract No.: 000931

Amount of Changes to this document: \$137,000.00

This Supplemental Agreement No.1 entered into as of the day and year first written above.

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

By: _____
Director of Procurement

Date: _____

Approved as to Form and Execution:

General Counsel

PROTIVITI, INC.

By: _____

Title: _____

Attest: _____(Seal)

Date: _____

CONTRACT

**ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
AND
PROTIVITI, INC.**

INTERNAL AUDITOR SERVICES

CONTRACT NO. 000931

CONTRACT DATE: MAY 22, 2013
CONTRACT AMOUNT: \$730,500.00



**ORLANDO-ORANGE COUNTY
EXPRESSWAY AUTHORITY**

**CONTRACT, SCOPE OF SERVICES, METHOD OF COMPENSATION,
TECHNICAL PROPOSAL AND PRICE PROPOSAL
FOR
INTERNAL AUDITOR SERVICES**

CONTRACT NO. 000931

MAY 2013

Members of the Board

**Walter A. Ketcham, Jr., Chairman
R. Scott Batterson, P.E., Vice Chairman
Teresa Jacobs, Secretary/Treasurer
Noranne B. Downs, P.E., Ex-Officio Member**

Executive Director

Max Crumit, P.E.

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CONTRACT

This Contract (the "Contract" as defined herein below), is made this 22nd day of May, 2013, between the ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY, a body politic and agency of the State of Florida, hereinafter called the AUTHORITY and PROTIVITI, INC., 301 East Pine Street, Suite 225, Orlando, Florida 32801, hereinafter the AUDITOR:

WITNESSETH:

WHEREAS, the AUTHORITY was created by statute and is charged with acquiring, constructing, operating and maintaining a system of limited access roadways known as the Orlando-Orange County Expressway System; and,

WHEREAS, the AUTHORITY has been granted the power under Section 348.754(2)(m) of Florida Statutes, "to do all acts and things necessary or convenient for the conduct of its business and the general welfare of the AUTHORITY, in order to carry out the powers granted to it (by state law);" and,

WHEREAS, the AUTHORITY has determined that it is necessary and convenient in the conduct of its business to retain the services of an auditor to perform internal auditor services and related tasks as may be assigned to the AUDITOR by the AUTHORITY and identified as Contract No. 000931; and,

WHEREAS, on or about March 16, 2013, the AUTHORITY issued a Request for Proposals seeking qualified auditors to perform such tasks; and,

WHEREAS, AUDITOR was the successful one of three qualified firms that responded to the Request for Proposals and was ultimately selected; and,

NOW THEREFORE, in consideration of the mutual covenants and benefits set forth herein and other good and valuable consideration, the receipt and sufficiency of which being hereby acknowledged by each party to the other, the parties hereto agree as follows:

1. SERVICES TO BE PROVIDED

The AUDITOR shall, for the consideration herein stated and at its cost and expense, do all the work and furnish all the materials, equipment, supplies and labor necessary to perform this Contract in the manner and to the full extent as set forth in the Contract Documents all of which are hereby adopted and made part of this Contract as completely as if incorporated herein. The Contract shall be performed and services provided to the satisfaction of the duly authorized representatives of the AUTHORITY in accordance with the Scope of Services, who shall have at all times full opportunity to evaluate the services provided under this Contract.

The services to be provided under this Contract include performing internal auditor services in accordance with the internal audit plan approved by the AUTHORITY's audit committee.

The AUTHORITY does not guarantee that all of the services described in the Scope of Services will be assigned during the term of the Contract. Further, the AUDITOR is providing these services on a non-exclusive basis. The AUTHORITY, at its option, may elect to have any of the services set forth herein performed by other auditors or AUTHORITY staff.

The Contract Documents, in order of precedence, consist of:

- 1.1 The Contract, including insurance policies,
- 1.2 The Scope of Services,
- 1.3 The Method of Compensation,
- 1.4 The Technical Proposal submitted by AUDITOR, and
- 1.5 The Price Proposal submitted by AUDITOR,

(collectively, the "Contract").

2. TERM AND NOTICE

The initial term of the Contract will be three (3) years from the date indicated in the Notice to Proceed from the AUTHORITY. There shall be two renewal options of one (1) year each. The options to renew are at the sole discretion and election of the AUTHORITY. Renewals will be based, in part, on a determination by the AUTHORITY that the value and level of service provided by the AUDITOR are satisfactory and adequate for the AUTHORITY's needs. If a renewal option is exercised, the AUTHORITY will provide the AUDITOR with written notice of its intent at least 150 days prior to the expiration of the initial three-year Contract Term.

The AUTHORITY shall have the right to terminate or suspend the Contract, in whole or in part, at any time with 10 days notice for convenience or 15 days with cure notice for cause for AUDITOR's material failure to perform the provisions of the Contract. Under no circumstances shall a properly noticed termination by the AUTHORITY (with or without cause) constitute a default by the AUTHORITY. In the event of a termination for convenience or without cause, AUTHORITY shall notify AUDITOR (in writing) of such action with instructions as to the effective date of termination or suspension, in accordance with the time frames set forth hereinabove. AUDITOR will be paid for all work performed prior to termination and any reasonable, documented, direct, normal, and ordinary termination expenses. AUDITOR will not be paid for special, indirect, consequential, or undocumented termination expenses. Payment for work performed will be based on Contract prices, which prices are deemed to include profit and overhead. No profit or overhead will be allowed for work not performed, regardless of whether the termination is for cause.

If AUDITOR: (i) fails to perform the Contract terms and conditions; (ii) fails to begin the work under the Contract within the time specified in the "Notice to Proceed"; (iii) fails to perform the work with sufficient personnel or with sufficient materials to assure the prompt performance of the work items covered by the Contract; (iv) materially fails to comply with the Contract, or (v) performs unsuitably or unsatisfactorily in the opinion of AUTHORITY reasonably exercised in accordance with the Scope of Services, or for any other cause whatsoever, fails to carry on the work in an acceptable manner in accordance with the Scope of Services, the AUTHORITY will

give notice in writing to the AUDITOR of such delay, neglect or default and provide AUDITOR with a reasonable opportunity to cure. If the Contract is declared in default, the AUTHORITY may take over the work covered by the Contract.

If AUDITOR (within the curative period, if any, described in the notice of default) does not correct the default, AUTHORITY will have the right to remove the work from AUDITOR and to declare the Contract in default and terminated.

Upon declaration of default and termination of the Contract, AUTHORITY will have the right to appropriate or use any or all materials as the AUTHORITY determines, and may retain others for the completion of the work under the Contract, or may use other methods which in the opinion of AUTHORITY are required for Contract completion. All costs and charges incurred by AUTHORITY because of, or related to, the AUDITOR's default (including the costs of completing Contract performance in excess of the sum which would have been payable under the Contract) shall be charged against the AUDITOR. If the expense of Contract completion exceeds the sum which would have been payable under the Contract, the AUDITOR shall pay the AUTHORITY the amount of the excess. If, after the default notice curative period has expired, but prior to any action by AUTHORITY to complete the work under the Contract, AUDITOR demonstrates an intent and ability to cure the default in accordance with AUTHORITY's requirements, AUTHORITY may, but is not obligated to, permit AUDITOR to resume work under the Contract. In such circumstances, any costs of AUTHORITY incurred by the delay (or from any reason attributable to the delay) will be deducted from any monies due or which may become due AUDITOR under the Contract. Any such costs incurred by AUTHORITY which exceed the remaining amount due on the Contract shall be reimbursed to AUTHORITY by AUDITOR. The financial obligations of this paragraph, as well as any other provision of the Contract which by its nature and context survives the expiration of earlier termination of the Contract, shall survive the expiration or earlier termination of the Contract.

AUTHORITY shall have no liability to AUDITOR for expenses or profits related to unfinished work on a Contract terminated for default.

AUTHORITY reserves the right to terminate or cancel this Contract in the event the AUDITOR shall be placed in either voluntary or involuntary bankruptcy or an assignment is made for the benefit of creditors. Such termination shall be deemed a termination for default.

3. CONTRACT AMOUNT AND COMPENSATION FOR SERVICES

3.1 The Contract Amount for the Contract term is \$730,500.00. Services shall be provided and fees to be billed for each year of the contract will be as agreed in the Task Order.

3.2 AUTHORITY agrees to pay AUDITOR for services performed in accordance with the Method of Compensation.

4. AUDIT AND EXAMINATION OF RECORDS

4.1 Definition of Records:

(i) "Contract Records" shall include, but not be limited to, all information, communications and data, whether in writing or stored on a computer, computer disks, microfilm, writings, working papers, drafts, computer printouts, field notes, charts or any other data compilations, books of account, photographs, videotapes and audiotapes supporting documents, any other papers or preserved data in whatever form, directly related to the Contract or the AUDITOR's performance of the Contract determined reasonably necessary or desirable by the AUTHORITY to verify invoicing and performance.

AUTHORITY reserves and is granted the right (during regular business hours and after 48 hours advance notice) to review, audit, copy, examine and investigate in any manner, any Contract Records (as herein defined) of the AUDITOR or any subconsultant. By submitting a response to the Request for Proposal, AUDITOR or any subconsultant submits to and agree to comply with the provisions of this section.

If the AUTHORITY requests access to or review of any Contract Documents and AUDITOR unlawfully refuses such access or review, AUDITOR shall be in default under its Contract with AUTHORITY, and such refusal shall, without any other or additional actions or omissions, constitute grounds for suspension or disqualification of AUDITOR. Disqualification or suspension of the AUDITOR for failure to comply with this section shall also preclude the AUDITOR from acting in the future as a subconsultant of another AUDITOR doing work for the AUTHORITY during the period of disqualification or suspension. Disqualification shall mean the AUDITOR is not eligible for and shall be precluded from doing future work for the AUTHORITY until reinstated by the AUTHORITY.

Final Audit for Project Closeout: The AUDITOR shall permit the AUTHORITY, at the AUTHORITY's option, to perform or have performed, an audit of the records of the AUDITOR and (shall flow this Contract provision to any or all subconsultants) to support the compensation paid the AUDITOR. The audit will be performed as soon as practical after completion and acceptance of the contracted services. In the event funds paid to the AUDITOR under the Contract are subsequently determined to have been inadvertently paid by the AUTHORITY because of accounting errors or charges not in conformity with the Contract, the AUDITOR agrees that such amounts are due to the AUTHORITY upon demand. Final payment to the AUDITOR shall be adjusted for audit results.

AUDITOR shall preserve all Contract Records for the entire term of the Contract and for a period of five (5) years after the later of: (i) final acceptance of the project by the AUTHORITY, (ii) until all claims (if any) regarding the Contract are resolved, or (iii) expiration of the Proposal Records and Contract Records' status as public records, as and if applicable, under Chapter 119, Florida Statutes.

5. MINORITY AND WOMEN'S BUSINESS ENTERPRISES

AUTHORITY has adopted a program to provide opportunities for small business, including Minority Business Enterprises ("MBEs") and Women's Business Enterprises ("WBEs"). Under the AUTHORITY's program, AUDITOR is encouraged to grant small businesses the maximum practicable opportunity to participate in the provision of the Services.

6. AUDITOR INSURANCE

AUDITOR shall carry and keep in force during the period of this Contract, the required amount of coverage as stated below. All insurance must be underwritten by insurers that are qualified to transact business in the State of Florida and that have been in business and have a record of successful and continuous operations for at least five (5) years. Each shall carry a rating of "A-" (excellent) and a financial rating of Class XII, as defined by A.M. Best and Company's Key Rating Guide and must be approved by the AUTHORITY. AUDITOR shall carry and keep in force the following insurance coverage, and provide the AUTHORITY with correct certificates of insurance (ACORD forms) upon Contract execution:

6.1 **Commercial General Liability** Insurance having a minimum coverage of One Million Dollars (\$1,000,000.00) per occurrence of bodily injury or property damage and a minimum of Two Million Dollars (\$2,000,000.00) annual aggregate for both General and Products and Completed Operations. Liability insurance shall be current ISO simplified form including products and completed operations coverage. The contractual liability insurance coverage shall include coverage for responsibilities and liabilities assumed by AUDITOR under this Agreement.

6.2 **Business Automobile Liability** (for bodily injury, death and property damage) having a minimum coverage of One Million Dollars (\$1,000,000.00) for each accident;

6.3 **Workers' Compensation Insurance** Coverage, including all coverage required under the laws of the state of Florida (as amended from time to time hereafter);

6.4 **Unemployment Insurance** Coverage in amounts and forms required by Florida law, as it may be amended from time to time hereafter.

Such insurance policies shall be without co-insurance, and shall (a) include the AUTHORITY, and such other applicable parties the AUTHORITY shall designate, as additional insureds for commercial general liability and business automobile liability, (b) be primary insurance, (c) include contractual liability for commercial general liability, (d) endeavor to provide that the policy may not be canceled or materially changed without at least thirty (30) days prior written notice to the AUTHORITY from the company providing such insurance, and (e) provide that the insurer waives any right of subrogation against AUTHORITY, to the extent allowed by law and to the extent the same would not void primary coverage for applicable insurance policies. AUDITOR shall be responsible for any deductible it may carry. At least fifteen (15) days prior to the expiration of any such policy of insurance required to be carried by AUDITOR hereunder, AUDITOR shall deliver insurance certificates to AUTHORITY evidencing a renewal or new policy to take the place of the one expiring. Procurement of insurance shall not be construed to

limit AUDITOR's obligations or liabilities under the Contract. The requirement of insurance shall not be deemed a waiver of sovereign immunity by AUTHORITY.

Any insurance carried by the AUTHORITY in addition to AUDITOR's policies shall be excess insurance, not contributory.

If AUDITOR fails to obtain the proper insurance policies or coverages, or fails to provide AUTHORITY with certificates of same, the AUTHORITY may obtain such policies and coverages at AUDITOR's expense and deduct such costs from AUDITOR payments.

7. AUDITOR RESPONSIBILITY

AUDITOR shall comply with, and shall cause its employees, agents, officers and subconsultants and all other persons for whom AUDITOR may be legally or contractually responsible to comply with, applicable laws, ordinances, rules, regulations, orders of public authorities, sound business practices, including without limitation:

- (i) those relating to the safety of persons and property and their protection from damage, injury or loss, and
- (ii) all workplace laws, regulations, and posting requirements, and
- (iii) implementation of a drug-free workplace policy at least of a standard comparable to, and in compliance with, AUTHORITY's Drug-Free Workplace Policy; And
- (iv) compliance with the public records laws of Chapter 119, Florida Statutes.

AUTHORITY acknowledges that AUDITOR's work is highly dependent on the availability of AUTHORITY's personnel, other contractors of AUTHORITY and other factors beyond the control of AUDITOR. AUDITOR will use commercially reasonable efforts to assist AUTHORITY in meeting any stated deadlines but AUTHORITY acknowledges that despite these efforts, due to such factors, any stated deadlines and timelines may not be met.

The AUTHORITY shall arrange for access to and make all provisions for the AUDITOR to enter upon public and private property as required for the AUDITOR to perform its services. The AUTHORITY shall also provide or arrange to provide AUDITOR with timely access to and use of the personnel, facilities, equipment, data and information to the extent necessary for AUDITOR to perform the services.

AUTHORITY acknowledges that the achievement of any policy, process, model, system or risk management practice depends not only on the design and implementation, but also on the quality, experience and continuity of personnel involved, the diligent ongoing execution, and the appropriate modifications as changing conditions warrant. AUTHORITY understands and accepts responsibility for all decisions related to, and implementation of policies, processes, models, systems and risk management practice assessments, methods and assumptions developed in the course of this project.

AUTHORITY is solely responsible for establishing and maintaining its own effective internal control system, record keeping, management decision-making and other management functions. AUTHORITY shall be fully and solely responsible for applying independent business judgment with respect to the services and the deliverables provided by AUDITOR, to make implementation decisions, if any, and to determine further courses of action with respect to any matters addressed in any advice, recommendations, services, reports or other deliverables to AUTHORITY.

AUTHORITY acknowledges that there is no authoritative standard against which risk management practices can be directly compared. In practice, methodologies and approaches to measuring, managing and controlling risk vary considerably. New and refined practices continue to evolve and the characterization of policies, procedures or models as sound or "best" practices is judgmental and subjective.

AUDITOR shall be entitled to rely on all information provided by, and decisions and approvals of, AUTHORITY in connection with AUDITOR's work hereunder. AUTHORITY hereby releases AUDITOR and its personnel from any liability and costs relating to the services hereunder to the extent such liability and costs are attributable to any information provided by AUTHORITY personnel that is not complete, accurate or current in all material respects.

AUDITOR's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the AUTHORITY. The AUDITOR will not perform management functions or make management decisions for the AUTHORITY.

8. HOLD HARMLESS AND INDEMNIFICATION OF AUTHORITY

The AUDITOR shall be fully liable for the actions of its agents, employees, partners, or subcontractors and shall fully indemnify, defend, and hold harmless the AUTHORITY, and their officers, agents, and employees, from third party suits, actions, damages, and costs of every name and description, including reasonable attorneys' fees, arising from or relating to personal injury and damage to real or personal tangible property and alleged to be caused by the negligence or wrongful omission, in whole or in part, by AUDITOR, its agents, employees, partners, or subcontractors, provided, however, that the AUDITOR shall not indemnify for that portion of any loss or damages proximately caused by the negligent act or omission of the AUTHORITY.

Further, the AUDITOR shall fully indemnify, defend, and hold harmless the AUTHORITY from any suits, actions, damages, and costs of every name and description, including reasonable attorneys' fees, arising from or relating to violation or infringement of a trademark, copyright, patent, trade secret or intellectual property right, provided, however, that the foregoing obligation shall not apply to a misuse or modification of AUDITOR 's products or an operation or use of AUDITOR 's products in a manner not contemplated by the Agreement. If any product is the subject of an infringement suit, or in the AUDITOR's opinion is likely to become the subject of such a suit, the AUDITOR may at its sole expense procure for the AUTHORITY the right to continue using the product or to modify it to become non-infringing or procure or license alternate product(s) that are non-infringing. If the

AUDITOR is not reasonably able to modify or otherwise secure the AUDITOR the right to continue using the product, the AUDITOR shall remove the product and refund the AUTHORITY the amounts paid in excess of a reasonable rental for past use. The AUTHORITY shall not be liable for any royalties.

The AUDITOR's obligations under the preceding two paragraphs with respect to any legal action are contingent upon the AUTHORITY giving the AUDITOR (1) prompt written notice of any action or threatened action, (2) the opportunity to take over and settle or defend any such action at AUDITOR 's sole expense. The AUDITOR shall not be liable for any cost, expense, or compromise insured or made by the AUTHORITY in any legal action without the AUDITOR's prior written consent, which shall not be unreasonably withheld.

For all claims against the AUDITOR under this Contract, and regardless of the basis on which the claim is made, the AUDITOR's liability under this Contract as amended for direct damages shall be limited to the greater of \$100,000, the dollar amount of this Contract as amended, or two times the charges rendered by the AUDITOR under this Contract as amended.

Unless otherwise specifically enumerated in this Contract, no party shall be liable to another for special, indirect, punitive, or consequential damages, including lost data or records even if the party has been advised that such damages are possible. No party shall be liable for lost profits, lost revenue, or lost institutional operating savings. The AUTHORITY may, in addition to other remedies available to them at law or equity and upon notice to the AUDITOR, retain such monies from amounts due AUDITOR as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against them. The AUTHORITY may set off any liability or other obligation of the AUDITOR or its affiliates to the AUTHORITY against any payments due the AUDITOR under any contract with the AUTHORITY.

9. PUBLIC RECORDS

Upon receipt of any request by a member of the public for any documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, made or received by AUDITOR in conjunction with this Contract (including without limitation AUDITOR Records and Proposal Records, if and as applicable), AUDITOR shall immediately notify the AUTHORITY. Thereafter, AUDITOR shall follow AUTHORITY's instructions with regard to such request. To the extent that such request seeks non-exempt public records, the AUTHORITY shall direct AUDITOR to provide such records for inspection and copying in compliance with Chapter 119. A subsequent refusal or failure by AUDITOR to timely grant such public access will be grounds for immediate, unilateral cancellation of the Contract by AUTHORITY.

10. PRESS RELEASES

AUDITOR shall make no statements, press releases or publicity releases concerning the Contract or its subject matter, or otherwise disclose or permit to be disclosed any of the data or other information obtained or furnished under the Contract, or any particulars thereof without first notifying AUTHORITY and securing its consent in writing.

11. PERMITS, LICENSES, ETC.

Throughout the Term of the Contract, the AUDITOR shall procure and maintain, at its sole expense, all permits and licenses that may be required in connection with the performance of Services by AUDITOR; shall pay all charges, fees, royalties, and taxes; and shall give all notices necessary and incidental to the due and lawful prosecution of the Services. Copies of required permits and licenses shall be furnished to AUTHORITY upon request.

12. CONFLICT OF INTEREST AND STANDARDS OF CONDUCT

AUDITOR warrants that it has not employed or retained any entity or person, other than a bona fide employee working solely for the AUDITOR, to solicit or secure this Contract, and that AUDITOR has not paid or agreed to pay any person, company, corporation, individual or firm any fee, commission, percentage, gift or any other consideration, contingent upon or resulting from the award or making of this Contract. It is understood and agreed that the term "fee" shall also include brokerage fee, however denoted.

AUDITOR acknowledges that AUTHORITY officials and employees are prohibited from soliciting and accepting funds or gifts from any person who has, maintains, or seeks business relations with the AUTHORITY in accordance with the AUTHORITY's Ethics Policy. AUDITOR acknowledges that it has read the Ethics Policy and, to the extent applicable, AUDITOR will comply with the aforesaid Ethics Policy in connection with performance of the Contract.

In the performance of the Contract, AUDITOR shall comply with all applicable local, state, and federal laws and regulations and obtain all permits necessary to provide the Contract services.

AUDITOR covenants and agrees that it and its employees, officers, agents, and subconsultants shall be bound by the standards of conduct provided in Florida Statutes 112.313 as it relates to work performed under this Contract, which standards will be reference be made a part of this Contract as though set forth in full.

13. NONDISCRIMINATION

AUDITOR, its employees, officers, agents, and subcontractors shall not discriminate on the grounds of race, color, religion, sex, national origin, or other protected class, in the performance of work or selection of personnel under this Contract.

14. SUBLETTING AND ASSIGNMENT

AUTHORITY has selected AUDITOR to perform the Services based upon characteristics and qualifications of AUDITOR and its employees. Therefore, AUDITOR shall not sublet, sell, transfer, assign, delegate, subcontract, or otherwise dispose of this Contract or any portion thereof, or of the AUDITOR's right, title, or interest therein without the written consent of the AUTHORITY, which may be withheld in the AUTHORITY's sole and absolute discretion. Any attempt by AUDITOR to dispose of this Contract as described above, in part or in whole, without AUTHORITY's written consent shall be null and void and shall, at AUTHORITY's option, constitute a default under the Contract.

If, during the term of the Contract, AUDITOR desires to subcontract any portion(s) of the work to a subconsultant/subcontractor that was not disclosed by the AUDITOR to the AUTHORITY at the time that the Contract was originally awarded, and such subcontract would, standing alone or aggregated with prior subcontracts awarded to the proposed subconsultant/subcontractor, equal or exceed twenty five thousand dollars (\$25,000.00), the AUDITOR shall first submit a request to the AUTHORITY's Director of Procurement for authorization to enter into such subcontract. Except in the case of an emergency, as determined by the Executive Director or his/her designee, no such subcontract shall be executed by the AUDITOR until it has been approved by the AUTHORITY Board. In the event of a designated emergency, the AUDITOR may enter into such a subcontract with the prior written approval of the Executive Director or his/her designee, but such subcontract shall contain a provision that provides that it shall be automatically terminated if not approved by the AUTHORITY Board at its next regularly scheduled meeting.

15. DISPUTES

All services shall be performed by the AUDITOR to the reasonable satisfaction of the AUTHORITY's Executive Director (or his delegate), who shall decide all questions, difficulties and disputes of any nature whatsoever that may arise under or by reason of this Contract, the prosecution and fulfillment of the services described and the character, quality, amount and value thereof. The Executive Director's decision upon all claims, questions and disputes shall be final agency action. Adjustments of compensation and Contract time, because of any major changes in the work that may become necessary or desirable as the work progresses shall be left to the absolute discretion of the Executive Director (and the AUTHORITY Board if amendments are required) and supplemental agreement(s) of such nature as required may be entered into by the parties in accordance herewith.

16. PREVAILING PARTY ATTORNEY'S FEES

If any contested claim arises hereunder or relating to the Contract (or AUDITOR's work hereunder), and either party engages legal counsel, the prevailing party in such dispute, as "prevailing party" is hereinafter defined, shall be entitled to recover reasonable attorneys' fees and costs as defined herein, from the non-prevailing party.

In order for AUDITOR to be the prevailing party, AUDITOR must receive an adjusted judgment or adjusted award equal to at least eighty percent (80%) of its contested claims filed with AUTHORITY, failing which AUTHORITY will be deemed the prevailing party for purposes of this Contract.

Should this section be judged void, unenforceable or illegal, in whole or in substantial part, by a court of competent jurisdiction, this section shall be void in its entirety and each party shall bear its own attorneys' fees and costs.

17. OTHER SEVERABILITY

If any section of this Contract, other than the immediately preceding Prevailing Party Attorneys' Fees section, be judged void, unenforceable or illegal, then the illegal provision shall be, if at all possible, interpreted or re-drafted into a valid, enforceable, legal provision as close to the parties' original intention, and the remaining portions of the Contract shall remain in full force and effect and shall be enforced and interpreted as closely as possible to the parties' intention for the whole of the Contract.

18. GOVERNING LAW

This Contract shall be governed by and construed in accordance with the laws of Florida. Venue of any legal or administrative proceedings arising out of this Contract shall be exclusively in Orange County, Florida.

In consideration of the foregoing premises, AUTHORITY agrees to pay AUDITOR for work performed and materials furnished at the prices submitted with the Proposal.

19. RELATIONSHIPS

AUDITOR acknowledges that no employment relationship exists between AUTHORITY and AUDITOR or AUDITOR's employees. AUDITOR shall be responsible for all direction and control of its employees and payment of all wages and salaries and other amounts due its employees. AUDITOR shall be responsible for all reports and obligations respecting such employees, including without limitation social security tax and income tax withholding, unemployment compensation, workers compensation, and employment benefits.

AUDITOR shall conduct no act or omission that would lead AUDITOR's employees or any legal tribunal or regulatory agency to believe or conclude that AUDITOR's employees would be employees of the AUTHORITY.

Any approval by AUTHORITY of a subcontract or other matter herein requiring AUTHORITY approval for its occurrence shall not be deemed a warranty or endorsement of any kind by AUTHORITY of such subcontract, subconsultant, or matter.

20. INTERPRETATION

For purposes of this Contract, the singular shall include the plural, and the plural shall include the singular, unless the context clearly requires otherwise. Except for reference to women's business enterprises and matters relating thereto, reference to one gender shall include all genders. Reference to statutes or regulations include all statutory or regulatory provisions consolidating, amending, or replacing the stated statute or regulation. Words not otherwise defined and that have well-known technical, industry, or legal meanings, are used in accordance with such recognized meanings, in the order stated. References to persons include their respective permitted successors and assigns and, in the case of governmental persons, persons succeeding to their respective functions and capacities. If AUDITOR discovers any material discrepancy, deficiency, or ambiguity in this Contract, or is otherwise in doubt as to the meaning of any provision of the Contract, AUDITOR may immediately notify AUTHORITY and request clarification of AUTHORITY's interpretation of the Contract. The Contract Documents, together with and including all exhibits, comprise the entire agreement of the parties and supersedes and nullifies all prior and contemporaneous negotiations, representations, understandings, and agreements, whether written or oral, with respect to the subject matter hereof.

21. SURVIVAL OF EXPIRATION OR TERMINATION

Any clause, sentence, paragraph, or section providing for, discussing, or relating to any of the following shall survive the expiration or earlier termination of the Contract:

21.1 Trademarks, service marks, patents, trade secrets, copyrights, publicity, or other intellectual property rights, and terms relating to the ownership, security, protection, or confidentiality thereof; and

21.2 Payment to AUDITOR for satisfactory work performed or for termination expenses, if applicable; and

21.3 Prohibition on non-competition agreements of AUDITOR's employees with respect to any successor of AUDITOR; and

21.4 Obligations upon expiration or termination of the Contract; and

21.5 Any other term or terms of this Contract which by their nature or context necessarily survive the expiration or earlier termination of the Contract for their fulfillment.

22. OBLIGATIONS UPON EXPIRATION OR TERMINATION OF CONTRACT

22.1 Immediately upon expiration or termination of this Contract AUDITOR shall submit to AUTHORITY, upon request, a report containing the last known contact information for each subconsultant or employee of AUDITOR who performed work under the Contract; and

22.2 AUDITOR shall initiate settlement of all outstanding liabilities and claims, if any, arising out of the Contract and any subcontracts or vending agreements to be canceled. All settlements shall be subject to the approval of AUTHORITY.

23. INTELLECTUAL PROPERTY

Subject to AUTHORITY's fulfillment of all payment obligations, AUDITOR acknowledges and agrees that AUTHORITY shall retain all ownership rights in any deliverables developed by AUDITOR under this Agreement and delivered to AUTHORITY, excluding AUDITOR Proprietary Materials, as defined below, and any third-party software that is incorporated into the deliverables. AUTHORITY acknowledges that as part of performing services, AUDITOR may utilize proprietary software, ideas, concepts, know-how, tools, models, processes, methodologies and techniques (including any enhancements or modifications thereto) which have been originated or developed by AUDITOR, or which have been purchased by, or licensed to AUDITOR (collectively, "AUDITOR Proprietary Materials"). AUTHORITY agrees that AUDITOR shall retain sole and exclusive title, rights and interest in and to AUDITOR Proprietary Materials. Subject to the terms of this Agreement, AUDITOR grants and AUTHORITY accepts a worldwide, nonexclusive, nontransferable license to AUDITOR Proprietary Materials for use only in conjunction with deliverables.

AUDITOR's deliverables are for the use and benefit of AUTHORITY only and not for any other party (such other parties, each a "Third Party"). If AUTHORITY desires to disclose such deliverables or make reference to AUDITOR to any Third Party other than AUTHORITY's legal counsel and external auditors who need access to such information and who have agreed to keep such information confidential, except as otherwise required by the applicable public records act, AUTHORITY will obtain AUDITOR's prior written approval and if requested by AUDITOR, obtain from such Third Party a non-disclosure agreement and release in a form satisfactory to AUDITOR in its reasonable discretion. AUDITOR accepts no liability or responsibility to any Third Party who benefits from or uses services hereunder or gains access to the deliverables.

IN WITNESS WHEREOF, the authorized signatures named below have executed this Contract on behalf of the parties as of the day and year first above written. This Contract was awarded by the AUTHORITY's Board of Directors at its meeting on May 22, 2013.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY

By: Claude Miller
Director of Procurement

Print Name: Claude Miller

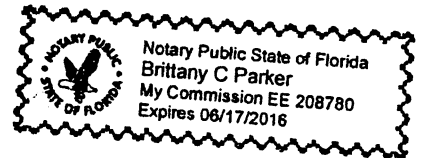
PROTIVITI, INC.

By: Phillip Z. Fretwen

Print Name: PHILLIP Z. FRETWEN
MANAGING DIRECTOR
Title

ATTEST: Brittany C. Parker (Seal)

Approved as to form and execution, only.



Joseph J. Lassiatore
General Counsel for the AUTHORITY

State of Florida
County of Orange
The foregoing instrument was acknowledged
before me this 28 day of May, 2013
by Brittany C. Parker
Brittany C. Parker
(SEAL) PRINT, TYPE OR STAMP NAME OF NOTARY
Personally known X
or Produced Identification _____
Type of Identification Produced: _____

INTERNAL AUDITOR SERVICES SCOPE OF SERVICES

1.0 Description

The Internal Auditor shall provide auditing services to the Authority as required by this Scope of Services.

2.0 Internal Audit Charter

Mission

The mission of the internal audit department to provide the Authority Board with unbiased, objective assessments of whether Expressway resources are responsibly and effectively managed to achieve intended results.

Purpose

Internal audit's purpose is to add value, improve operations, and enhance transparency. It helps the Expressway accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Independence

The Internal Auditor Director is appointed by the Expressway Authority Board and reports to them through the Audit Committee. The role of the Internal Auditor Director may be filled by an outside firm that provides internal audit services to the Authority on an outsourced basis. For administrative purposes, the Internal Audit Director reports to the General Counsel. To ensure independence, the internal audit function has no direct responsibility or any authority over any of the activities or operations of the Authority.

Standards

Internal audit shall comply with the International Standards for the Professional Practice of Internal Auditing of The Institute of Internal Auditors (IIA). Consistent with the IIA Standards, internal audit recognizes the mandatory nature of the Definition of Internal Auditing, the Code of Ethics, and the IIA Standards.

3.0 Audit Committee Charter

The Audit Committee Charter is attached to this Scope of Services and provides relevant information regarding the composition of the Committee, meetings schedule, Internal Audit responsibilities, etc.

4.0 Internal Auditor Responsibilities

The Internal Auditor responsibilities include the following:

- Develop a flexible annual internal audit plan using appropriate risk-based methodology, including any risks or control concerns identified by management and/or Board members, and submit that plan to the Audit Committee for review and approval.
- Implement the annual internal audit plan, as approved, including, and as appropriate, any special tasks or projects requested by management and the Audit Committee.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet Audit Committee Charter requirements.
- Establish a quality assurance program by which the Internal Audit Director assures the operation of internal auditing activities.
- Perform consulting services at the request of management and/or the Audit Committee, beyond internal audit services, to assist management in meeting its objectives. Examples may include facilitation, process design, training, and advisory services.
- Evaluate and assess significant merging/consolidating functions and new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion at the request of management and/or the Audit Committee.
- Issue periodic reports to the Audit Committee and management summarizing results of audit activities as well as results of internal and external assessments conducted in association with the Quality Assurance and Improvement Program.
- Keep the Audit Committee informed of emerging trends and successful practices in internal auditing.
- Provide a list of significant measurement goals and results to the Audit Committee.
- Assist in the investigation of significant suspected fraudulent activities within the organization and notify management and the Audit Committee of the results.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the organization at a reasonable overall cost.
- Meet with the Audit Committee Chairperson and the Authority's executive staff to set the agenda for meetings.
- Ensure the Audit Committee meets its obligations, etc.

4.1 Risk Assessment and the Annual Internal Audit Plan

Risk assessment is a critical element of the Internal Auditor's annual responsibilities. The objective of the risk assessment is to identify and prioritize key areas of risk within the Authority as part of the planning process in designing the Internal Audit Plan.

The Internal Auditor shall establish a risk-based approach to determine the priorities for internal audit activities. The Internal Auditor shall prepare an annual Risk Assessment and Internal Audit Plan to help identify, measure, and prioritize potential audits based on the level of risk to the Authority. The Risk Assessment results and input from Authority management and Board members and the Internal Audit budget shall be used to prepare the annual Internal Audit Plan.

The annual internal audit planning process shall include the following major audit planning activities:

4.1.1 Identify, Assess and Prioritize Key Areas of Risk

The Internal Auditor must confirm and update prior year risk areas based upon review of prior year audit results and discussions with senior management and the Board. The Internal Auditor shall determine preliminary risk ratings based upon prior year results and interviews with management and the Board to confirm and validate the current risk model and to gain additional insight around risk trending. The Internal Auditor must aggregate and compile resulting information and prioritize areas of risk and finalize the risk model.

4.1.2 Select Focus Areas

The Internal Auditor must evaluate risks based upon the prioritization process and management/Board commentary to determine focus areas. A preliminary listing of proposed Internal Audit projects should be developed and defined to address areas of focus.

4.1.3 Internal Audit Plan Development

A scope of services shall be developed for each proposed Internal Audit project and must include the estimated level of effort. Budget allotments must be finalized for all proposed projects for Audit Committee approval. The proposed timing for selected projects throughout the year must be prepared by the Internal Auditor and approved by the Audit Committee.

4.1.4 Presenting the Internal Audit Plan

The final draft of the plan shall be discussed with the Audit Committee, the Executive Director and the Authority's upper management. The final Internal Audit Plan shall be presented to the Audit Committee for review and approval.

4.2 Audit Process

The Internal Auditor's services shall focus on five general areas of Authority operations:

- 4.2.1 Effectiveness of operations and controls – Activities are performed adequately to produce the desired or intended results, and controls to mitigate risk are adequate and operating as intended.
- 4.2.2 Efficiency of operations – Activities are performed economically with minimum wasted effort or expense.
- 4.2.3 Safeguarding of resources and information – Prevention of loss of assets or resources, whether through theft, waste, or inefficiency, and protection of confidential information.
- 4.2.4 Reliability of reporting and data – Reports provide management with accurate and complete information appropriate for its intended purpose. It supports management's decision making and monitoring of the entity's activities and performance.
- 4.2.5 Compliance with applicable policies, procedures, laws, and regulations – Activities are conducted in accordance with relevant policies, procedures, laws and regulations.
- 4.2.6 Implementation of audit recommendations – The Internal Auditor shall conduct an independent review of Authority action plans associated with completed internal audits to track the implementation of each recommendation. The review of prior audit recommendations must be conducted every 6 months and should include a sample of completed recommendations from prior years to ensure that agreed upon actions steps were implemented and new controls and procedures continue to be followed.

5.0 Security Assessment for the Department of Highway Safety and Motor Vehicles

Under a Memorandum of Understanding between the Authority and the Department of Highway Safety and Motor Vehicles (DHSMV), attached as Exhibit A, the DHSMV provides electronic access to driver license and motor vehicle data requested by the Authority. A condition of the memorandum requires the Authority to perform a security assessment and attest to DHSMV that the Authority's internal controls over the data provided by DHSMV has been evaluated and is adequate to protect the data from unauthorized access distribution, use, modification, or disclosure.

The Internal Auditor shall perform the security assessment and provide the attestation in accordance with the American Institute of Certified Public Accountants "Statements on Standards for Attestation Engagement".

6.0 Task Orders

The Authority will authorize individual task orders for each audit identified in the approved plan. The Internal Auditor shall determine the appropriate and sufficient resources to achieve the required objectives based on an evaluation of the nature and complexity of each task order, time constraints, and available resources. Planning shall consist of researching the area or activity to be examined and identifying areas of intended audit focus.

The Internal Auditor shall develop a planning memorandum for each authorized audit. The memorandum shall specify the scope of services, the audit schedule and resource requirements, the reporting structure, the frequency and format of communications, the standards that will be applicable, the nature and format of deliverables, and a "Price Not to Exceed" fee amount.

Audits performed under task orders shall be planned by the Internal Auditor in such a way as to coordinate closely with Authority staff to avoid unnecessary disruption of normal activities and eliminate duplication of work.

At the conclusion of each task order, the Internal Auditor shall prepare a draft audit report for review and comment by appropriate Authority management personnel. A written management response for each audit recommendation, an estimated date of completion, and the designated staff person responsible for implementation shall be included in the report. The final report shall be presented to the Audit Committee for review and acceptance. After Audit Committee acceptance, the report shall be presented to the Authority's Board for review and acceptance.

Copies of working papers associated with a task order shall be provided to the Authority upon request.

7.0 Authority Responsibilities

The Authority will perform the following tasks and provide the Internal Auditor with the following information:

1. Maintain overall responsibility for management decisions concerning assignments;
2. Provide timely access to appropriate personnel for interviewing and review;
3. Provide ongoing direction regarding scope and objectives; and
4. Provide timely review of the Internal Auditor's work product and deliverables.

8.0 Additional Services

Additional services may be assigned to the Internal Auditor in accordance with the Contract and this Scope of Services. No work shall be performed under additional services without prior written authorization from the Authority to the Internal Auditor to perform the work.

End of Scope of Services

Exhibit A

Julie L. Jones
Executive Director

2900 Apalachee Parkway
Tallahassee, Florida 32399-0500
www.flhsmv.gov



Rick Scott
Governor

Pam Bondi
Attorney General

Jeff Atwater
Chief Financial Officer

Adam Putnam
Commissioner of Agriculture

December 20, 2012

Orlando-Orange County Expressway Authority
ATTN: Max Crumit
4974 ORL Tower Road
Orlando, FL 32807

00CEA 12DEC26 AM11:57

RE: Contract No. HSMV-0436-13
Data Exchange w/OU

Dear Max Crumit:

The enclosed agreement has been approved by the Florida Department of Highway Safety and Motor Vehicles. Warren Whittaker will serve as the Department's contact. You may reach Warren Whittaker at (850) 617-2661 or via email at WarrenWhittaker@flhsmv.gov.

Sincerely,

Jenny Marshall
Contract Administrator
Bureau of Purchasing and Contracts
(850) 617-3203

Enclosure(s)

cc: Warren Whittaker

FLORIDA**MEMORANDUM OF UNDERSTANDING
DRIVERS LICENSE AND/OR MOTOR VEHICLE RECORD DATA EXCHANGE**Contract Number HSW-0436 13

This Memorandum of Understanding (MOU) is made and entered into by and between Orlando-Orange County Expressway Authority hereinafter referred to as the Requesting Party and the Department of Highway Safety and Motor Vehicles hereinafter referred to as the Providing Agency.

I. Purpose of the Data Exchange

OCEA 12DEC26 AM11:57

The purpose of this MOU is to establish conditions under which the Providing Agency agrees to provide electronic access to driver license and motor vehicle data to the Requesting Party as follows:

| Type of Data Requested | Statutory Fees (subject to change by the Legislature) |
|---|--|
| <input type="checkbox"/> DL/DMV transaction data | <input checked="" type="checkbox"/> No Charge |
| <input type="checkbox"/> Driver license status | <input type="checkbox"/> \$0.50/record, per s. 320.05 |
| <input type="checkbox"/> Motor vehicle status | <input type="checkbox"/> \$0.50/record, per s. 320.05, F.S. |
| <input type="checkbox"/> Driver license transcript (3-year) | <input type="checkbox"/> \$8.00/record, per s. 322.20, F.S. |
| <input type="checkbox"/> Driver license transcript (7-year or complete) | <input type="checkbox"/> \$10.00/record, per s. 322.20, F.S. |
| <input type="checkbox"/> Cost recovery fee for TML, Inc.* | <input type="checkbox"/> \$0.02/record (rounded to nearest \$0.01 daily prior to electronic funds transfer. TML will determine fee on an annual basis) |
| <input checked="" type="checkbox"/> Motor vehicle list | <input type="checkbox"/> \$0.01/record, per s. 320.05, F.S. |
| <input type="checkbox"/> Driver license list | <input type="checkbox"/> \$0.01/record, per s. 322.20, F.S. |
| <input type="checkbox"/> Driver record search | <input type="checkbox"/> \$0.01/record or \$2.00/record if no record is found, per s. 322.20, F.S. |
| <input type="checkbox"/> Motor vehicle record | <input type="checkbox"/> \$0.50/record, per s. 320.05, F.S. |
| <input type="checkbox"/> Residency verification | <input type="checkbox"/> \$0.01/record, per s. 322.20, F.S. |
| <input type="checkbox"/> DAVID (criminal justice use only) | N/A |
| <input checked="" type="checkbox"/> DAVE (government agencies only) | N/A |
| <input type="checkbox"/> with Photos/Signatures | |
| <input type="checkbox"/> Motor Vehicle Insurance Data Exchange/Verification | N/A |

* TML Information Services, Inc. owns and operates the computer hardware and software that allows remote interactive access to the databases of the Providing Agency for the Requesting Party. For each single transaction received by the system, one type driver license history will be returned.

☐ The Requesting Party is not requesting personal information and/or is not qualified to obtain personal information pursuant to the Driver's Privacy Protection Act.

☒ The Requesting Party is requesting personal information and declares that it is qualified to obtain personal information under the following exception numbers, as listed in Attachment 1, authorized by the Driver Privacy Protection Act: 2. Personal information will be used as follows:

To issue Uniformed Traffic Citations and Registration Stops on toll violators as provided by State Statute 316.1001.

☐ The Requesting Party is authorized to receive a 9-digit social security number ☐ a 4-digit social security number, pursuant to Chapter 119, F.S., or other applicable laws.

☐ The Requesting Party is authorized to receive insurance data on a per record basis for the purposes, pursuant to section 713.78(4)(b), F.S., or other applicable laws. The Requesting Party may only re-release this information to parties authorized to receive it under section 713.78(4)(b), F.S.

Received by (Initial/Date)

Yhc 12/17/12

II. Definitions

- A. "Driver's Privacy Protection Act" (DPPA) – 18 United States Code section 2721 et seq.
- B. "Providing Agency" – The Department of Highway Safety and Motor Vehicles. The agency responsible for granting access to driver license and/or motor vehicle data to the Requesting Party.
- C. "Requesting Party" – Any entity type that is expressly authorized by section 119.0712(2), Florida Statutes and DPPA to receive personal information and highly restricted personal information that requests information contained in a driver license, motor vehicle, or traffic crash record.
- D. "Parties" – The Providing Agency and the Requesting Party.
- E. "Third Party" – Any individual, association, organization, or corporate entity who receives driver license and/or motor vehicle data maintained and released by the Providing Agency or Requesting Party.
- F. "Government Entity" – Any federal, state, county, county officer, or city government, including any court or law enforcement agency.
- G. "Network Provider" – A Requesting Party whose access is provided by remote electronic means through the System to request specific types of data at a minimum of 5,000 transactions per month. A six (6) month startup period will be allowed for new Network Providers, during which time, less than 5,000 transactions per month will be accepted.
- H. "Personal Information" – Information found in the motor vehicle or driver record which includes, but is not limited to, the subject's driver identification number, name, address, telephone number, and medical or disability information. Personal information does not include information related to vehicular crashes, driving violations, and driver's status.
- I. "Vendor Number" – A unique number assigned to the Requesting Party by the Providing Agency that identifies the type of record authorized for release and its associated fees. Misuse of a vendor number to obtain information is strictly prohibited and shall be grounds for termination in accordance with Section IX.
- J. "Driver license information" – driver license and identification card data collected and maintained by the Providing Agency.
- K. "Motor vehicle information" – title and registration data collected and maintained by the Providing Agency for vehicles, and mobile homes.

III. Legal Authority

The Providing Agency maintains computer databases containing information pertaining to driver licenses and motor vehicles pursuant to Chapters 319, 320, and 322, Florida Statutes; and

The driver license and motor vehicle data contained in the Providing Agency databases is defined as public record pursuant to Chapter 119, Florida Statutes; and

The Providing Agency as custodian of the foregoing records may provide access by remote electronic means and charge a fee for the direct and indirect costs of providing such access, pursuant to sections 119.0712(2), 320.05, 321.23, and 322.20, Florida Statutes, and other applicable rules and policies; and

The Requesting Party might obtain via remote electronic means blocked personal information exempt from public disclosure as provided pursuant to section 119.0712(2), Florida Statutes, the Requesting Party shall maintain the confidential and exempt status of such data. Anyone accessing records obtained per this agreement must ensure that the end users of the records are complying with section 119.0712(2), Florida Statutes and DPPA.

The Parties, in consideration of the promised and mutual covenants hereinafter contained, do hereby enter into this MOU.

IV. Statement of Work

A. The Providing Agency agrees to:

1. Provide the Requesting Party with the technical specifications required to access driver license and/or motor vehicle information in accordance with the access method being requested.
2. Allow the Requesting Party/Network Provider to electronically access driver license and/or motor vehicle data.
3. Accept the Requesting Party/Network Provider's electronic requests and respond with appropriate data. At a minimum, 90% of the responses to electronic requests from Network Providers will occur within 15 seconds of receiving the transaction.
4. Collect all fees, pursuant to applicable Florida Statutes, rules and policies for providing the electronically requested data. The fee shall include all direct and indirect costs of providing remote electronic access, according to section 119.07(2)(c), Florida Statutes.
5. Collect all fees due for electronic requests through the Automated Clearing House account of the banking institution which has been designated by the treasurer of the State of Florida for such purposes.
6. Discontinue access of the Requesting Party for non-payment of required fees. The Providing Agency shall not be responsible for the failure, refusal, or inability of the Requesting Party/Network Provider to make the required payments, or interest on late payments for periods of delay attributable to the action or inaction of Network Providers.
7. Not indemnify or be liable to the Requesting Party/Network Provider for any driver license or motor vehicle information, programs, job streams, or similar items delayed, lost, damaged, or destroyed as a result of the electronic exchange of data pursuant to this MOU, except as provided in section 768.28, Florida Statutes.
8. Notify the Requesting Party/Network Provider thirty (30) days prior to changing any fee schedules when it is reasonable and necessary to do so, as determined by the Providing Agency. All fees are established by Florida law. Any changes in fees shall be effective on the effective date of the corresponding law change. The Requesting Party/Network Provider may continue with this MOU as modified or it may terminate the MOU in accordance with Section IX., subject to the payment of all fees incurred prior to termination.
9. Perform all obligations to provide access under this MOU contingent upon an annual appropriation by the Legislature.
10. Provide electronic access for Network Providers to driver license and/or motor vehicle information 24 hours a day, 7 days per week other than scheduled maintenance or other uncontrollable disruptions. Scheduled maintenance normally occurs Sunday mornings between the hours of 6:00AM and 10:00AM.
11. Provide an agency contact person for assistance with the implementation of this MOU.

B. The Requesting Party agrees to:

1. For the Requesting Party, driver license and/or motor vehicle, information may only be used for the express purposes described herein. Information obtained from the Providing Agency by the Requesting Party shall not be retained by the Requesting Party, unless obtained for a law enforcement purpose or resold to any Third Party.
2. Be responsible for interfacing with any and all Third Party end users. The Providing Agency will not interact directly with any Third Party end users. Requesting Party shall not give Third Party end users the name, E-mail address, and/or telephone number of any Providing Agency employee without the express written consent of the Providing Agency. *[This does not apply to Government Entities.]*

3. Maintain a help desk for its Third Party end users. Personnel assigned to this help desk shall be fully trained on all aspects of the electronic access and shall be prepared to answer all Third Party end user questions. In cases where the Requesting Party/Network Provider help desk personnel are unable to answer a question from a Third Party end user and that question must be answered by Providing Agency personnel; the Requesting Party shall obtain the answer from the Providing Agency and then relay the answer to the Third Party end user. *[This does not apply to Government Entities.]*
 4. Ensure that its employees and agents comply with Section V. Safeguarding Information procedures of this MOU.
 5. Not assign, sub-contract, or otherwise transfer its rights, duties, or obligations under this MOU without the express written consent and approval of the Providing Agency.
 6. Use the information received from the Providing Agency only for the purposes authorized by this agreement.
 7. Protect and maintain the confidentiality and security of driver license and/or motor vehicle information received from the Providing Agency in accordance with this MOU and applicable state and federal law.
 8. To the extent allowed by law, the Requesting Party shall defend, hold harmless and indemnify the Providing Agency and its employees or agents from any and all claims, actions, damages, or losses which may be brought or alleged against its employees or agents for the Requesting Party's negligent, improper, or unauthorized use or dissemination of information provided by the Providing Agency.
-
9. Update user access permissions upon termination or reassignment of users within 5 working days and immediately update user access permissions upon discovery of negligent, improper, or unauthorized use or dissemination of information. Conduct quarterly quality control reviews to ensure all current users are appropriately authorized.
 10. For all records containing personal information released to a Third Party, maintain for a period of 5 years, records identifying each person or entity that receives the personal information and the permitted purpose for which it will be used. The Requesting Party shall make these records available for inspection upon request by the Providing Agency. *[This does not apply to Government Entities.]*
 11. Pay all costs associated with electronic access of the Providing Agency's driver license and/or motor vehicle information; such costs shall include all one time, recurring, and usage charges for all hardware, software, and services required to connect to and use the electronic access. Payment must be in advance of receiving any information or using electronic means as follows:
 - Complete and sign the appropriate document(s) to allow the Providing Agency's designated banking institution to debit the Requesting Party's designated account.
 - Maintain an account with a banking institution as required by the Providing Agency.
 - Pay all fees due the Providing Agency by way of the Automated Clearing House account of the Providing Agency's designated banking institution. Collection of transaction fees from eligible and authorized Third Party end users is the responsibility of the Requesting Party.
 12. Minimum Transaction Level – In order to qualify for direct connection to a port, the Network Provider must agree to submit a minimum of 5,000 transactions per month for driver transcripts or 2,500 transactions for public records access program for motor vehicle/driver license status checks. A six-month startup period will be allowed, during which time less than the minimum will be acceptable. In the event the Network Provider does not maintain the minimum transaction per month beginning with the first day of the seventh month and every month thereafter, the Network Provider's direct connection to a port will be terminated.

V. Safeguarding Information

The Parties shall access, use and maintain the confidentiality of all information received under this agreement in accordance with Chapter 119, Florida Statutes, and DPPA. Information obtained under this agreement shall only be disclosed to persons to whom disclosure is authorized under Florida law and federal law. Any person who willfully and knowingly violates any of the provisions of this section is guilty of a misdemeanor of the first degree punishable as provided in sections 119.10 and 775.083, Florida Statutes. In addition, any person who knowingly discloses any information in violation of DPPA may be subject to criminal sanctions and civil liability.

The Parties mutually agree to the following:

- A. Information exchanged will not be used for any purposes not specifically authorized by this agreement. Unauthorized use includes, but is not limited to, queries not related to a legitimate business purpose, personal use, and the dissemination, sharing, copying or passing of this information to unauthorized persons.
- B. Information exchanged by electronic means will be stored in a place physically secure from access by unauthorized persons.
- C. Access to the information exchanged will be protected in such a way that unauthorized persons cannot review or retrieve the information.
- D. All personnel with access to the information exchanged under the terms of this agreement will be instructed of, and acknowledge their understanding of, the confidential nature of the information. These acknowledgements must be maintained in a current status by the Requesting Party.
- E. All personnel with access to the information will be instructed of, and acknowledge their understanding of, the criminal sanctions specified in state law for unauthorized use of the data. These acknowledgements must be maintained in a current status by the Requesting Party.
- F. All access to the information must be monitored on an on-going basis by the Requesting Party. In addition, the Requesting Party must complete an annual audit to ensure proper and authorized use and dissemination.
- G. By signing the MOU, the representatives of the Providing Agency and Requesting Party, on behalf of the respective Parties attest that their respective agency procedures will ensure the confidentiality of the information exchanged will be maintained.

VI. Compliance and Control Measures

- A. **Internal Control Attestation** - This MOU is contingent upon the Requesting Party having appropriate internal controls over personal data sold or used by the Requesting Party to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. Upon request from the Providing Agency, the Requesting Party must submit an attestation from a currently licensed Certified Public Accountant performed in accordance with American Institute of Certified Public Accountants (AICPA) "Statements on Standards for Attestation Engagement." In lieu of submitting the attestation from a currently licensed Certified Public Accountant, Requesting Party may submit an alternate certification with pre-approval from the Department. In the event the Requesting Party is a governmental entity, the attestation may be provided by the entity's internal auditor or inspector general. The attestation must indicate that the internal controls over personal data have been evaluated and are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. The attestation must be received by the Providing Agency within 180 days of the written request. The Providing Agency may extend the time to submit the attestation upon written request and for good cause shown by the Requesting Agency.

- B. **Misuse of Personal Information** – The Requesting Party must immediately notify the Providing Agency and the affected individual following the determination that personal information has been compromised by any unauthorized access, distribution, use, modification, or disclosure. The statement to the Providing Agency must provide the date and the number of records affected by any unauthorized access, distribution, use, modification, or disclosure of personal information. Further, as provided in section 817.5681, Florida Statutes, the document must provide a statement advising if individuals whose personal information has been compromised have been notified and, if not, when they will be notified. The statement must include the corrective actions and the date these actions are completed by the Requesting Party.
- C. The Providing Agency shall receive an annual affirmation from the Requesting Party indicating compliance with the requirements of this agreement no later than 45 days after the anniversary date of this agreement.

VII. Period of Performance

This MOU shall be effective upon the last signature of the Parties to this agreement and will remain in effect for three years from the date of execution, as provided on the next page. Once executed, this MOU supersedes all previous agreements for these conditions of services defined in Section I.

VIII. Amendments

- A. This MOU incorporates all prior negotiations, interpretations, and understandings between the Parties, and is the full expression of their agreement.
- B. This MOU may be subsequently amended by written agreement between the Parties. Any change, alteration, deletion, or addition to the terms set forth in this MOU and its numbered addendums must be by written agreement executed by both Parties.
- C. All provisions not in conflict with the amendment(s) shall remain in effect and are to be performed as specified in this MOU.

IX. Termination

- A. This agreement may be terminated for cause by either party upon finding that the terms and conditions contained herein are not being followed. No written notice or notifying period will be required.
- B. This agreement is subject to unilateral cancellation by the Providing Agency without notice for failure of the Requesting Party to comply with any of the requirements of the MOU and applicable Florida Statutes, including section 119.0712(2), Florida Statutes.
- C. The Contract may be terminated upon thirty (30) days notice in writing to the Contract Manager without penalty to either party. All obligations of either party under the contract will remain in force during the thirty (30) day notice period.

IN WITNESS HERETO, the PARTIES have executed this Agreement by their duly authorized officials.

Requesting Party:

Orlando-Orange County Expressway Authority

Company / Agency Name

4974 ORL Tower Road

Street Address

Suite

Orlando, FL 32807

City, State Zip Code

By: 

Max Crumit

Printed/Typed Name

Executive Director

Title

12/10/12

Date

crumitm@oocea.com

E-Mail Address

407-690-5000

Phone Number

407-690-5034

Fax Number

Providing Agency:

Florida Department of Highway Safety
and Motor Vehicles

2900 Apalachee Parkway

Tallahassee, Florida 32399

By: 

Jonathan Kosberg

Printed/Typed Name

Chief of Purchasing & Contracts

Title

12/20/12

Date

Technical Contact for FTP, Program Access

Paul Crawford

Printed/Typed Name

crawfordp@oocea.com

E-Mail Address

407-690-5112

Phone Number

Point of contact for Web Application Access

Paul Crawford

Printed/typed Name

crawfordp@oocea.com

E-Mail Address

407-690-5112

Phone Number

ATTACHMENT 1

DRIVER PRIVACY PROTECTION ACT EXCEPTIONS

1. For use in connection with matters of motor vehicle or driver safety theft, motor vehicle emissions, motor vehicle product alterations, recalls, or advisories; performance monitoring of motor vehicles and dealers by motor vehicle manufacturers, and removal of non-owner records from the original owner records of motor vehicle manufacturers, to carry out the purposes of the Anti Car Theft Act of 1992, the Automobile Information Disclosure Act, the Clean Air Act, and chapters 301, 305, and 321-331 of title 49 U.S.C.
2. For use by any government agency, including any court or law enforcement agency, in carrying out its functions, or any private person or entity acting on behalf of a federal, state, or local agency in carrying out its functions.
3. For use in connection with matters of motor vehicle or driver safety and theft; motor vehicle emissions; motor vehicle product alterations, recalls, or advisories; performance monitoring of motor vehicles, motor vehicle parts, and dealers; motor vehicle market research activities, including survey research; and removal of non-owner records from the original owner records of motor vehicle manufacturers.
4. For use in the normal course of business by a legitimate business or its agents, employees, or contractors, but only:
 - (a) To verify the accuracy of personal information submitted by the individual to the business or its agents, employees, or contractors; and
 - (b) If such information as so submitted is not correct or is no longer correct, to obtain the correct information, but only for the purposes of preventing fraud by, pursuing legal remedies against, or recovering on a debt or security interest against, the individual.
5. For use in connection with any civil, criminal, administrative, or arbitral proceeding in any court or agency or before any self-regulatory body for:
 - (a) Service of process by any certified process server, special process server, or other person authorized to serve process in this state.
 - (b) Investigation in anticipation of litigation; however, the information may not be used for mass commercial solicitation of clients for litigation against motor vehicle dealers.
 - (c) Investigation by any person in connection with any filed proceeding; however, the information may not be used for mass commercial solicitation of clients for litigation against motor vehicle dealers.
 - (d) Execution or enforcement of judgments and orders.
 - (e) Compliance with an order of any court.
6. For use in research activities and for use in producing statistical reports, so long as the personal information is not published, re-disclosed, or used to contact individuals.
7. For use by any insurer or insurance support organization, or by a self-insured entity, or its agents, employees, or contractors, in connection with claims investigation activities, anti-fraud activities, rating, or underwriting.
8. For use in providing notice to the owners of towed or impounded vehicles.
9. For use by any licensed private investigative agency or licensed security service for any purpose permitted under this paragraph
10. For use by an employer or its agent or insurer to obtain or verify information relating to a holder of a commercial driver's license that is required under 49 U.S.C. ss. 31301 et seq.
11. For use in connection with the operation of private toll transportation facilities.
12. For bulk distribution of surveys, marketing, or solicitations when the department has obtained the express consent of the person to whom such personal information pertains.
13. For any use if the requesting person demonstrates that he or she has obtained the written consent of the person who is the subject of the motor vehicle record.
14. For any other use specifically authorized by state law, if such use is related to the operation of a motor vehicle or public safety.
15. For any other use if the person to whom the information pertains has given express consent on a form prescribed by the department. Such consent shall remain in effect until it is revoked by the person on a form prescribed by the department.

CRASH REPORT EXCEPTIONS

- 1 I am a party involved in the crash.
- 2 I am a legal representative to a party involved in the crash or an immediate relative.
- 3 I am a licensed insurance agent to a party involved in the crash, their insurer or insurers to which they applied for insurance coverage.
- 4 I am a person under contract to provide claims or underwriting information to a qualifying insurance company.
- 5 I am a prosecuting attorney.
- 6 I represent a radio or television station licensed by the FCC or newspaper qualified to publish legal notices or a free newspaper of general circulation, which qualifies under statute.
- 7 I represent a local, state, or federal agency that is authorized by law to have access to these reports.
- 8 I represent a Victim Service Program, as defined in Section 316.003(85), Florida Statutes.

METHOD OF COMPENSATION INTERNAL AUDITOR SERVICES

1.0 PURPOSE

This document describes the limits and method of compensation to be made to the Auditor for the services set forth in the Scope of Services. The services shall be provided over the duration of the work specified in the Contract.

2.0 COMPENSATION

For the satisfactory completion of the services detailed in the Scope of Services, the Auditor will be paid at the hourly rates shown in the Price Proposal for all work completed and accepted by the Authority.

3.0 METHOD OF COMPENSATION

3.1 The Auditor shall have a documented invoice procedure. Payment will be made to the Auditor not more than once monthly. The Auditor shall prepare and forward two (2) copies of each monthly invoice (in a format acceptable to the Authority) to the Authority. The invoice shall include a breakdown of the work performed by the Auditor to verify the amount being requested for payment.

3.2 The Authority does not guarantee that all of the services described in the Scope of Services will be assigned during the term of the Contract. Further, the Auditor is providing these services on a non-exclusive basis. The Authority, at its option, may elect to have any of the services set forth herein performed by other auditors or Authority staff.

3.3 Auditor shall receive and accept the compensation and payment provided in its Price Proposal and the Contract as full payment for all labor, materials, expenses, supplies and incidentals required to be provided by the Auditor in the Scope of Services.

3.4 The Auditor shall promptly pay all subconsultants/subcontractors and suppliers their proportionate share of payments received from the Authority.

3.5 The Authority reserves the right to withhold payment or payments in whole or in part, and to continue to withhold any such payments for work not completed, completed unsatisfactorily, work that is behind schedule or work that is otherwise performed in an inadequate or untimely fashion as determined by the Authority or its designated representative. Any and all such payments previously withheld shall be released and paid to Auditor promptly when the work is subsequently satisfactorily performed. If any defined action, duty or service or part required by the Contract is not performed by the Auditor, the value of such action, duty or service or part thereof will be

determined by the Authority and deducted from any invoice or monthly billing period claiming such items for payment.

4.0 ADDITIONAL SERVICES

Additional services outside the scope of the Contract and the resulting compensation for such services shall be implemented by a written Supplemental Agreement in accordance with the Contract. Such work shall not be performed until a Supplemental Agreement has been executed by the Authority and the Auditor.

5.0 PROJECT CLOSEOUT

Final Audit: The Auditor shall permit the Authority, at the Authority's option, to perform or have performed, an audit of the records of the Auditor and any or all subcontractors to support the compensation paid the Auditor. The audit will be performed as soon as practical after completion and acceptance of the contracted services. In the event funds paid to the Auditor under the Contract are subsequently determined to have been inadvertently paid by the Authority because of accounting errors or charges not in conformity with the Contract, the Auditor agrees that such amounts are due to the Authority upon demand. Final payment to the Auditor shall be adjusted for audit results.

END OF SECTION

April 05, 2013

Mr. Claude Miller
Director of Procurement
Orlando-Orange County Expressway Authority
4974 ORL Tower Rd
Orlando, Florida 32807

Dear Mr. Miller,

Thank you for this opportunity for Protiviti Inc, a Delaware Corporation, to submit this proposal to provide the Orlando-Orange County Expressway Authority ("OOCEA") with Internal Audit Services in response to the Request for Proposal for Contract No. 000931 ("RFP"). We are excited about the opportunity to continue to partner with you on this important initiative, and we believe that we offer a unique combination of skills, local resources, and prior OOCEA experience that will continue to make our work with you a success.

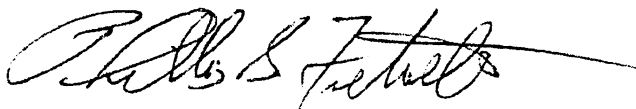
We have reviewed your RFP and have prepared this proposal to provide the information requested. As such, we have provided a vision for this work that is based on our experience delivering internal audit services to you and our expertise delivering similar services to a wide variety of other organizations, governments, and other transportation and toll road authorities. We trust you will find this to be an informative and responsive proposal.

Beyond the qualifications and vision outlined in the proposal, we believe there are other reasons why Protiviti is strongly suited to provide the services requested. We have an understanding of and appreciation for your company's business, history, and culture, and have worked successfully with you over the last four and a half years. Additionally, the majority of Protiviti personnel who will serve you under this RFP live in the Orlando area. We understand the importance of the Orlando-Orange County Expressway Authority's ability to be responsive, professional and effective, especially when dealing with Florida citizens who use the roads. We have an understanding and appreciation for the history that has lead to this request for internal audit services, and we have a vested interest in the Authority's ability to fulfill its important goals of maintaining an independent internal audit function to help improve the efficiency and effectiveness of operations and to monitor the organization's controls to deter fraud, waste, and abuse.

Protiviti exists specifically to provide the types of services you have requested. Virtually all of our work is centered on internal audit and consulting services to help our clients manage risk and improve the effectiveness of operations. As described in this proposal, our internal audit approach can deliver exactly the type of assistance you have requested. We look forward to the opportunity to continue to demonstrate the impact that our internal audit and consulting expertise can provide you.

Our team is excited about this opportunity. If there is any information you need as you review our proposal, please do not hesitate to contact me at 407.849.3912 or phillip.fretwell@protiviti.com.

Very truly yours,



Phillip Z. Fretwell
Managing Director

Executive Summary

Protiviti is a global internal audit firm composed of specialists in risk, advisory and transactions services. We help clients solve problems in finance and transactions, operations, technology, litigation, governance, risk, and compliance. Our parent company, Robert Half International Inc. (NYSE symbol: RHI) formed Protiviti in May 2002 by hiring over 700 "Big 5" professionals, including over 50 partners, with significant internal audit and risk consulting experience. Protiviti currently employs about 2,500 full-time professionals in more than 70 locations throughout the Americas, Asia-Pacific, Europe and the Middle East.

Over the past ten years, Protiviti personnel have executed thousands of internal audits, including financial, operational, compliance, information technology, and other specialist audits (fraud investigations, forensic investigations, construction audits, etc.). As a firm, we offer a full spectrum of internal audit services to assist clients with their internal audit functions, including full outsourcing, co-sourcing, technology and tool implementation, and quality assessment reviews. Today our clients include more than 35 percent of FORTUNE 1000 and Global 500 companies, numerous growing companies looking to go public, and numerous governmental and transportation entities. Internal audit is the core of our firm. Helping our clients enhance internal audit and risk management is **what we do**.

A key differentiation between Protiviti and other vendors for this specific opportunity is our prior working relationship with the Authority, dating back to 2009. We have been fortunate to have had the opportunity to provide you with outsourced Internal Audit services these past four and a half years. During this time, we have built strong working relationships with your team, along with a keen understanding of your business processes, technologies, and your corporate culture. We greatly value this relationship and will continue to work very hard to provide you with the best services on each and every job.

During these years as your Internal Auditor, the Authority has made significant improvements in the overall level of corporate governance and is in a solid position today to monitor the organization for fraud, waste, and abuse. As Internal Auditor, we have issued more than 30 internal audit reports. Protiviti, the Authority's management team, and the Audit Committee have worked together to develop more than 115 recommendations to improve the Authority's internal control environment and to make the Authority's business processes more efficient or effective, of which approximately 95% have been implemented to date. These 115+ recommendations are exclusive of audit work performed around PCI compliance or audit work performed by other service providers or governments.

Additionally, Protiviti has assisted the Authority in its affirmation of compliance with the DHSMV the past two years, is well versed in the overall requirements of the memorandum of understanding, and has developed audit efficiencies specific to this work from knowledge of the Authority's overall Information Technology environment gained from other projects.

In addition to the above, we believe we are best positioned to continue to serve the Authority in meeting its Internal Audit needs and objectives over the next three to five years for the following reasons:

- **Our Local People** We recognize that people make the difference. Our people are trained, professional internal audit consultants. Our senior professionals have deep internal audit experience gained from working with world-class global companies. Our 40 Central Florida professionals hold a combined 52 certifications or licenses that are directly relevant to the practice of internal auditing and the performance of specialized reviews (10 CPAs, 4 CIAs, 3 CISSPs, 7 CISAs, 2 CRMAs, 8 ITILs, 6 PCI QSAs, 1 CBCP, 1 CISM, 6 IT security-related certifications, 1 PMP, 1 CTP and 2 CFE). In addition, 19 professionals hold a related advanced degree (MBA, Masters in Accounting or DIS, etc.).
- **Our Internal Auditing Focus** This is what we do. As an internal auditing firm, we understand that the practice of professional internal auditing requires specific skills, training, tools and experience. We couple this expertise with deep technical competencies in each area we audit in order to deliver outstanding results.
- **Our Independence** Because we do not perform external audits, we offer our clients the advantage of independence. This independence means fewer potential conflicts of interest, now and in the future. Independence to us means unbiased, objective advice delivered in the best interest of our clients.

- **Our Commitment** We are committed to helping you through collaboration, quality, and integrity.
 - **Flexibility** We ensure our work is planned, conducted and documented in accordance with the methodologies and practices of your internal audit function.
 - **Right Resources, Right Time** We work with our clients to ensure continuity of our team and that we are bringing the right skill sets to each audit. If we do not have the skills locally, we will go to our wider national team. If we cannot get them within the firm, we will work with RHI, our parent company, to find the skills through their extensive network of resources.
 - **Efficiency** We maximize the use of information available from previous audits and from the results of overall internal audit planning. We use experienced staff that have deep knowledge of the business process being audited and knowledge of or access to Protiviti's process, industry or subject matter knowledge and expertise. This enables us to execute projects on time and within budget.
 - **Integration** We ensure the controls within a process, both manual and automated, are evaluated and tested in a coordinated manner.
 - **Communication and Agreement** We provide early and complete communication, which is essential to understanding your goals, the purpose of each assignment, and ensuring that work planned and conducted meets these goals.
 - **No Surprises** We ensure timely identification of challenges that could affect the nature, timing, or extent of our work. This ensures good management/internal audit discussion and coordination.
 - **Quality** We ensure that work is reviewed "in the field" by the assignment leader and all reports are reviewed before presentation for issuance to client management.
 - **Value Add** We ensure our work and results meet the needs of management and the Audit Committee. We discuss recommendations that deal with the root causes of deficiencies and exceptions found, and identify practical, business-focused solutions.
- **Our Internal Audit Leadership** With over 800 members of The Institute of Internal Auditors (IIA), we are one of the largest single members. In addition:
 - A member of your proposed Orlando engagement team serves on the Board of Governors of the Central Florida Chapter of The IIA.
 - Our Internal Audit practice originated in 1989, and we have invested millions of dollars in the development of our Internal Audit methodology and tools.
 - We are one of only six Principal Partners with The IIA.
 - We serve on the International Board of The IIA and chair its North America Finance Committee.
 - We served on the Advisory Committee for the COSO ERM Framework.
 - We serve on the Board of The IIA Research Foundation.
 - We were awarded The IIA's "Lawrence B. Sawyer" award two years in a row for outstanding achievement in supporting and promoting the Certified Internal Auditor Program.
 - Our KnowledgeLeaderSM web-based portal has over 3,100 subscribers representing 1,800 companies from every industry.
 - We have over 170 professionals accredited in Internal Audit Quality Assessment / Validation by The IIA, including proposed members of your engagement team.
 - Protiviti has over 250 members of the Information Systems Audit and Control Association, the leading global organization for information governance, control, security and audit professionals.

Certification Related to Standards Promulgated by the Institute of Internal Auditors



9499 MacArthur Blvd
Bethesda, MD 20817
Phone: (301) 529-8118
Fax: (301) 767-9420

Larry Hubbard & Associates was engaged by Protiviti Inc. to conduct an independent review of methodologies and procedures for internal auditing as defined in their policies and procedures material called The Protiviti Way. The Protiviti Way is designed based on The IIA's *International Standards for the Professional Practice of Internal Auditing (Standards)*. The primary objective of the review was to understand the design of The Protiviti Way to the extent necessary to evaluate its conformity to those *Standards*.

In performing this review, I am fully independent of the Protiviti organization and have the necessary knowledge and skills to undertake this engagement. My work, conducted during January 2013, consisted primarily of reviewing *Internal Audit – The Protiviti Way* effective January 1, 2013 and interviewing selected Protiviti employees to understand the methods used to integrate The Protiviti Way and the *Standards*.

Based on my review, I believe that the methodologies and procedures outlined in The Protiviti Way, when properly applied by knowledgeable personnel, will result in internal auditing processes that comply with the *International Standards for the Professional Practice of Internal Auditing*.

The results of my review, as contained in this letter, may be used by Protiviti and distributed to third parties, including clients, until December 31, 2013.



Larry D. Hubbard, CIA, CISA, CCSA, CPA
Accredited Internal Quality Assessment Validator
February 3, 2013

Understanding and Approach

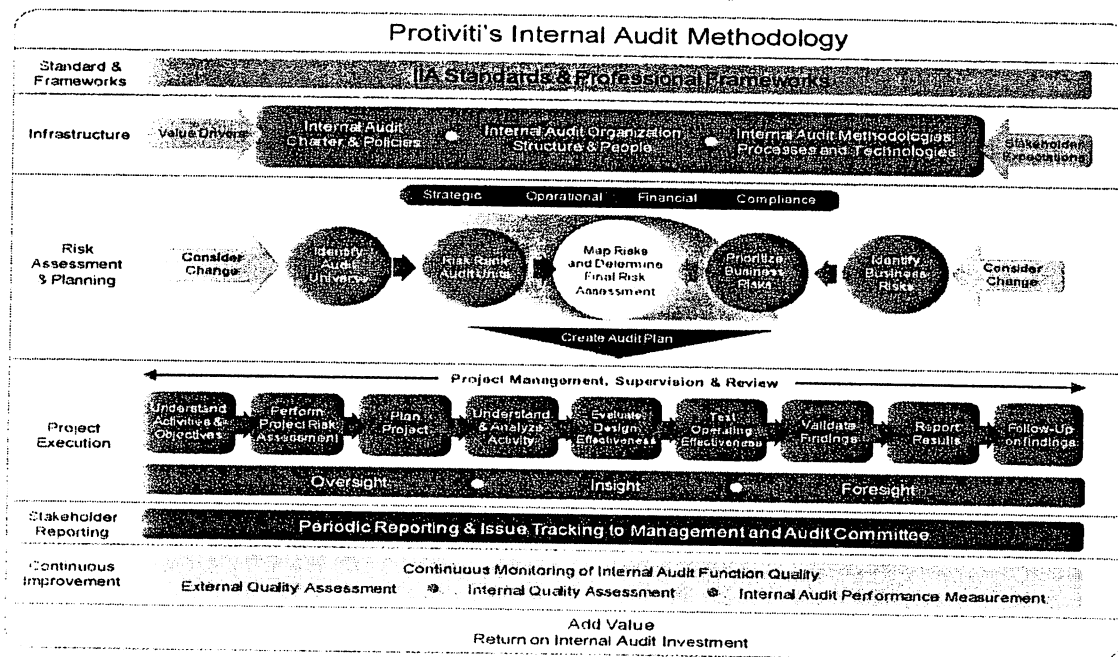
Our Suggested Approach to this Audit Engagement

During the past four and a half years we have worked with you, we have focused on internal financial controls and recommendations to improve the efficiency and effectiveness of your operations.

Considering the significant changes to the Authority that are possible during the next three to five years, we believe there is an opportunity for your Internal Auditor to focus on operational areas to best help you evaluate risks that may be related to these changes. Anticipated events to occur over the next three to five years which may impact Internal Audit coverage include:

- Possible expansion of the Authority's coverage under a RTA
- Expected consolidation of back office operations for the Florida Expressway Authorities
- The scalability of the Information Technology environment to support increased demand on the Authority's system
- Changes to the tolling system and continued shift to electronic tolling
- The design and build of the Wekiva Parkway

To meet your project objectives detailed in your RFP, we will deliver Internal Audit services to you using our field tested methodology that has been derived from our experiences on thousands of internal audits. Our Internal Audit methodology is consistent with the International Standards for the Professional Practice of Internal Auditing and is linked to a number of supporting knowledge tools and databases.



The IIA Standards and Professional Frameworks

We follow The *IIA Standards* and The *IIA Code of Ethics*. We utilize a variety of internationally recognized professional frameworks in our internal audit work, the primary ones being COSO and COBIT in the United States.



Infrastructure

Value Drivers & Stakeholder Expectations We strive to understand stakeholder expectations and their value drivers so that Internal Audit is focused on a value-added plan that is responsive to the needs of the organization.

Internal Audit Charter & Policies Our Internal Audit engagements start with an Internal Audit Charter that articulates the function's mandate, authority, organization, responsibility and code of ethics. We build policies and procedures to guide overall internal audit activity. We also have our own Protiviti Internal Audit Policy, The Protiviti Way, which guides how we execute Internal Audit engagements. It is in alignment with The *IIA Standards* and outlines our client service and delivery protocols. Our Quality and Risk Management policies outline how we manage our risk as a firm and require that certain protocols be followed.

Internal Audit Organization Structure & People The appropriate structure needs to be determined for each Internal Audit function. We work with organizations to set up a structure that meets their needs and to identify resources with the necessary skills to perform the work. This includes involving specialists with industry, process, regulatory and technology knowledge.

Internal Audit Processes (Planning, Execution & Reporting) Our Internal Audit Methodology provides a common framework for our people to perform internal audit work. We determine up front what type of reporting and project administration is necessary for each engagement. Our Protiviti Way policy outlines required tasks on our projects in order to comply with The *IIA Standards*, realize efficiencies, create high-quality work, add value and facilitate consistent practices.

Internal Audit Methodologies & Technologies In addition to Protiviti's Internal Audit Methodology, we use the following Protiviti Frameworks to execute our internal audit work: Protiviti Risk ModelSM, Technology Risk Model, Process Classification Scheme, Six Elements of Infrastructure and Capability Maturity Model. We utilize the following technologies and tools to perform internal audits:

- Data Analysis - ACLTM, Excel®, Protiviti's Spend Risk AssessorSM
- Process Mapping – Visio®
- Knowledge Sharing – Protiviti's KnowledgeLeaderSM, iShare, DiscoveriTM
- Benchmarking Data


Risk Assessment & Planning

Utilize Knowledge of Industry & Business We utilize our understanding of the organization's industry, business and environment, taking into account both internal and external factors in order to develop an audit plan that is responsive to the needs of the organization. We integrate technology and other risk and process specialists into our risk assessment process as appropriate.

Understand Business Goals & Objectives We work with management to gain an understanding of the unique goals and objectives of the organization in order to align the annual internal audit plan to support those goals and objectives.

Understand Entity-Level Control Environment We gain an understanding of the overall "tone at the top" for the organization and its entity-level control environment around the COSO framework's five components (control environment, risk assessment, control activities, information and communication, and monitoring). This enables us to assess whether entity-level processes should become part of the audit plan and / or entity-level control gaps should be incorporated into the work programs of audits.

Execute Company-Wide Risk Assessment After understanding the industry, business, objectives and entity-level control environment, we conduct a top-down, company-wide assessment of all types of risk affecting the organization at both the inherent and residual risk level. This includes considering past history and experience as well as known, planned and future initiatives. We consider and coordinate our efforts with any other risk management activities occurring in the organization.



Incorporate New Initiatives & Change Management As a part of our ability to respond to change, we consider any new management initiatives and the organization's change management process. For the portions of the audit universe that generally remain steady, it can be relatively straightforward to identify, understand and evaluate risks. New initiatives, products, processes and technology are typically areas of high risk and may require additional internal audit focus. Accordingly, it is imperative that internal audit adequately identify the new and changing aspects of the organization for consideration in the audit plan.

Update Audit Universe We establish the audit universe at the beginning of our relationship with the organization. We review and amend it annually and as needed throughout the year to accurately reflect any significant changes in the organization.

Create and Update the Internal Audit Plan We use the results of our company-wide risk assessment to create the annual internal audit plan. This includes a preliminary scope of the audit, to be further defined once the project begins. The audit plan is discussed with and approved by the audit committee and senior management.

Ongoing Change Our risk-based annual internal audit plan is responsive to stakeholder needs and emerging risks / opportunities in a changing environment. Quarterly updates are performed in order to address any changes in the business and control environment that may impact the risk assessment.

Project Execution

Understand Activities & Objectives We start out scoping audits by understanding the activities of the process (inputs, outputs and systems) and identifying the audit objectives in collaboration with process owners and senior management. This includes reviewing policies and organizational structure.

Perform Project Risk Assessment We leverage information gathered in the company-wide risk assessment to perform a risk assessment at the project level by understanding the business strategy, objectives and key processes of the area under review and identifying what risks may stand in the way of achieving those business strategies and objectives.

Plan Project Our planning and scoping memo contains pertinent information and decisions regarding the project and is approved before fieldwork commences. It delineates "what is in" and "what is out." It narrows the audit focus to specific areas of significance (processes, transactions, locations, activities or systems) for the project objectives.

Understand & Analyze Activity If they are not already documented, we gain an understanding of the activities being audited. This documentation is created in the form of flowcharts or memoranda, and we confirm its completeness and accuracy with process owners.

Evaluate Design Effectiveness We evaluate the design effectiveness of the collection of controls for each risk before proceeding to testing of controls. In many cases, multiple controls are required to mitigate a risk; in some cases, one control may adequately mitigate multiple risks.

Test Operating Effectiveness Our work program is further built out when we develop the detailed test plan. We use standard sample sizes to test the operating effectiveness of controls and expand testing on daily controls when the error rate is non-negligible. Testing techniques may include inquiry, observation, inspection and reperformance.

Validate Findings We confirm all preliminary audit findings with personnel directly involved in the controls or transactions that gave rise to the preliminary issues in order to obtain agreement on the facts and to determine whether all pertinent factors have been considered.

Report Results We communicate factual findings of the design and operational effectiveness of internal controls and provide recommendations for process improvement. Working with management, we develop action plans and agree on owners and implementation dates.

Follow-up on Findings While ownership of implementation belongs to management, we perform follow-up with management on a timely basis to confirm that agreed-upon action plans have been implemented.

Stakeholder Reporting

Periodic Reporting and Issue Tracking to Management and the Audit Committee We report periodically to the audit committee and senior management regarding the performance of internal audit relative to its plan, and report significant risk exposures and control issues, corporate governance issues and other matters. We will work with you to create a customized reporting solution.

- Our comprehensive reports are designed to allow users to understand relevant information on issues raised and related opportunities for control / process enhancement.
- Succinct executive summaries and highlights of important issues are key parts of our reporting style.
- In addition to our regular internal audit reports, we prepare management summaries for each project and periodic status reports for management and audit committee.

Continuous Improvement

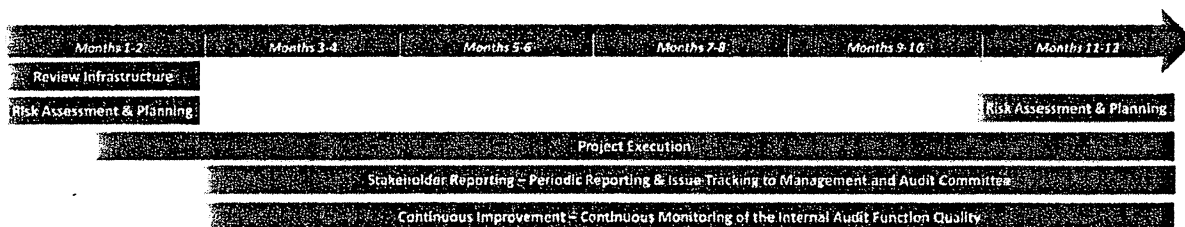
We perform the following continuous monitoring of internal audit function quality:

External Quality Assessment For the last several years, we have engaged an outside third party to review and report on the design effectiveness of The Protiviti Way as it relates to conformance with The IIA Standards.

Internal Quality Assessment Outside of our project management and supervision process over individual projects, we also assure quality on our audits by performing annual internal quality assessment reviews of selected Internal Audit engagements across Protiviti. These reviews test adherence to Protiviti's policies that govern the planning, conduct and reporting on all work performed.

Schedule for Performing the Key Phases of this Engagement

We propose the following tentative schedule for performing the key phases of this engagement on an annual basis, consistent with our suggested approach and Internal Audit methodology outlined above.



Procedures to Monitor the Progress of Audits and to Communicate

Monitoring the Progress of Audits

We monitor and ensure consistency in approach, execution, and progress of all internal audits by leveraging our standard approach outlined above, which drives quality and efficiency in your audit program. We train our auditors worldwide in this standard approach. It is standardized, yet flexible, to accommodate your specific needs. You benefit from this approach in the following manner:

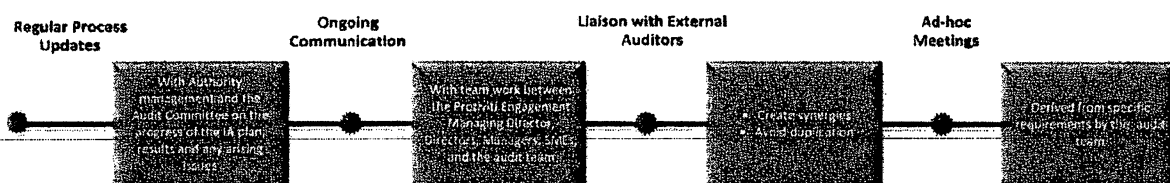
- Aligned with the **IIA Standards** and COSO – standards you are familiar with.
- Standard approach drives efficiency and focus of our people and consistent results.
- Quality is improved through an accepted standard.
- Flexibility to adapt to your needs.
- Standard approach and supporting training and technology enables us to use our Subject Matter Specialists more effectively.

Ongoing Communication

Protiviti takes an open and ongoing approach to foster effective communication and teamwork with OOCEA management, the audit committee, and the external audit service provider.

We will adopt a roles, responsibilities and communications approach for OOCEA that will incorporate:

- Regularly scheduled progress updates between the Executive Director, Deputy Executive Director, CFO, General Counsel, and Audit Committee and, as deemed applicable, other management representatives, on the progress of the project plan and any arising issues.
- Seamless teaming with OOCEA personnel by effectively blending with your company culture and respecting the specific organizational structures and relationships with other third party contractors.
- Liaison with your external auditor to create synergies and avoid duplication.
- Ad-hoc meetings derived from specific requirements by the various project teams.
- On-going consultation to management on risk and controls trends and issues.



This multi-step process helps ensure timely and effective communication throughout the audit process.

Additionally, effective communication with OOCEA staff and third parties being impacted by audit coverage is especially important. To minimize disruptions to your people, operations, and third party contractors from internal audits, we propose the following communication protocols:

Planning Phase

- Advance communication of the nature of the audit, time frame, management assistance required, document requests, etc and advance scheduling to de-conflict the internal audit from other priorities.

Fieldwork Phase

- Opening meeting with appropriate management personnel to confirm audit objectives and timeline, high level review of work plan, documents, etc.
- Frequent status update with appropriate management to respond to aggregated questions, discuss initial findings, additional document requests, etc.
- Closing meeting with appropriate management personnel to review findings, obtain initial management responses, discuss open items and follow-ups, etc.

Reporting Phase

- Review draft internal audit report with management within three weeks of the end of fieldwork and closure of open items and incorporate management comments, action plans, etc., into the final report.
- Final report issued to company management and the audit committee.

Developing Information for Management Letters

Details specific to this are provided in our suggested approach to this audit engagement under the Project Execution section above. Specifically, see sections Validate Findings and Report Results.

Experience of Firm and Ability of Staff

Experience with Similar Engagements

We believe that Protiviti has the largest Internal Audit practice in Central Florida. Over the past three years, the Orlando office has provided risk assessment, internal audit co-sourcing and internal audit outsourcing services to over 30 companies or organizations.

As a result of the internal audit services we have provided you the past four and a half years, our work for you is the most significant engagement performed by the Orlando team that is similar to the engagement described in your Request for Proposal. In the interest of providing you with additional perspective on other similar types of projects for local, well-known companies where we deliver internal audit services, we have provided the following three references.

1. Universal Studios Orlando
1000 Universal Studios Plaza
Orlando, FL 32819

Dan Neal, Vice President of Finance
407-224-5447 (office)

Scope of Work and Contract Dates:
Internal Audit Services (2004 – present)

Protiviti Directors:
Phil Fretwell, David Taylor, Jeff Tecau

3. Hannover Life Re
800 North Magnolia Avenue, Suite 1400
Orlando, FL 32803

Dave White, Vice President of Internal Audit
407-649-2217 (office)

Scope of Work and Contract Dates:
Internal Audit Services (2012 – present)

Protiviti Directors:
Phil Fretwell, David Taylor, Jeff Tecau

2. National Retail Properties, Inc.
450 South Orange Avenue
Orlando, Florida 32801

Kevin Habicht, Executive Vice President and
Chief Financial Officer
407-650-1230 (office)

Scope of Work and Contract Dates:
Internal Audit Services (2003 - present)

Protiviti Managing Director:
Phil Fretwell

Key Personnel

To facilitate your review of our resumes, the following summarizes the experience and outlines the specific roles of the core team of individuals who will service your account. Additionally, relevant government experience is highlighted. An organizational chart is provided under tab D of this proposal.

Phil Fretwell
Managing Director
Orlando, FL

Phil has over 29 years of audit experience, including 5 years of governmental auditing experience, is a former Big 5 Audit Partner in Orlando, has responsibility for all of Protiviti's Florida Operations, and has served as Protiviti's Quality and Risk Management Committee Chairman. Phil is a CPA.

Jeff Tecau
Director
Orlando, FL

Jeff has over 14 years of audit experience, including more than 5 years of governmental and transportation industry experience, helps lead Protiviti's IA practice in Florida, has significant experience serving in the Director role for other internal audit clients, is on the Board of Governors of The Central Florida IIA. Jeff is a CPA, CRMA, and is IIA QAR certified.

David Taylor
IT Director
Orlando, FL

David has over 18 years of experience in Information Technology, Internal Audit, and Information Security. He leads Protiviti's Information Security practice in Florida, and will lead all IT Audit related activities. He has a number of certifications, including his CISSP and CISM.

Teresa Mallary
Manager
Orlando, FL

Teresa has 6 years of audit experience, including 5 years of governmental auditing and public accounting experience. She specializes in not-for-profit, local governmental, construction, and financial and operational controls audits. Teresa has lead past internal audits for OOCEA.

Bill Thomas
Quality Control MD
Tampa, FL

Bill has more than 20 years of internal audit, information systems audit and fraud examination services. His experience includes over 12 years in private industry and over 10 in public accounting and consulting. Bill has serviced the Hillsborough Area Regional Transit since 2010 and is a CIA, CFE, and CISA.

Michael Porier
Transportation
Subject Matter Expert
Houston, TX

Michael is a Managing Director in Protiviti's Houston Office and has serviced Harris County Toll Road Authority, one of the largest tolling agencies in the country, since 2007. Mike has a number of certifications including the CISSP, CISM, CISA, CBCP, CFSA, and PCI-QSA.

Jon Critelli
Contract Audit
Subject Matter Expert
Atlanta, GA

Jon has spent the past five years working in Protiviti's Capital Projects and Contracts practice providing contract review services, capital projects and construction controls reviews, and capital projects and construction process re-engineering engagements. Jon has managed past contract audits for OOCEA and is a CCA.



Firm, Location, and Government Services Overview

Protiviti Central Florida Overview

Protiviti currently employs about 2,500 full-time professionals in more than 70 locations throughout the Americas, Asia-Pacific, Europe and the Middle East.

Throughout Florida, we have approximately 60 resources dedicated to internal audit and risk consulting services available to serve you. Approximately 40 of these individuals are based in Central Florida, and approximately 50% of our Central Florida team has government or transportation industry internal audit experience.

Your core team is comprised of individuals familiar with your business from our Orlando Internal Audit practice. Because we are local, our core team will allow us to effectively and efficiently serve you without any burden of travel costs. **Credentials, employee classifications and brief role descriptions for our local team that would service you are outlined in Tab D.**

Throughout our firm, we also have an extensive network of subject matter experts and trained risk and control specialists who are highly experienced in delivering internal audit engagements. Our subject matter experts are considered for every internal audit project and are embedded into our internal audit teams as determined necessary. Utilization of SMEs allows us to bring "best of breed" internal audit solutions to our clients.

Protiviti Government Industry Experience

Protiviti has a proven track record of assisting Local, State, and Federal Government entities in navigating risks prevalent to their environment. Protiviti Government Services, Inc. (PGS), a wholly owned subsidiary of Protiviti, was established to bring Protiviti's leading edge internal audit, technology and business risk solutions to the public sector.

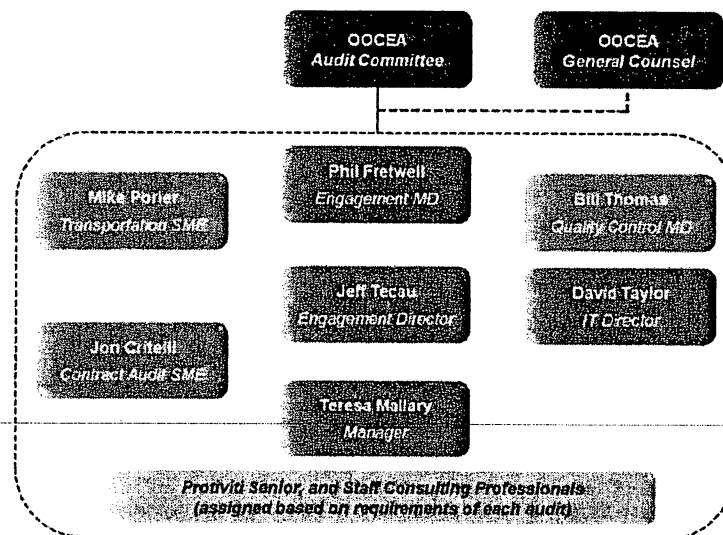
Protiviti and PGS currently support the needs of a variety of Local, State, and Federal government entities in areas such as information security, A-123 internal controls assessments, IT service and IT asset management implementations, improper payments identification, IT audit reviews, and IA co-sourcing.

Specific PGS resources will be leveraged as needed. Presented below is a partial list of US Local, State, and Federal government agencies that have been served by Protiviti and its affiliates.

- AMTRAK
- City of Lexington
- City of Minneapolis
- City of Orlando
- Environment Protection Agency
- Federal Communications Commission
- Federal Reserve System
- Federal Trade Commission
- General Services Administration
- Harris County
- Harris County Toll Road Authority
- Hillsborough Area Regional Transit
- Hillsborough County Aviation Authority
- Homeland Security
- House of Representatives
- Housing & Urban Development
- Internal Revenue Service
- METRO
- National Aeronautics & Space Administration
- National Archives & Records Administration
- NYC Economic Development Corp.
- NYC Police Dept
- Oak Ridge National Laboratory
- Office of Management & Budget
- Office of Personnel Management
- Orange County Library System
- Organization of American States
- Orlando-Orange County Expressway Authority
- Social Security Administration
- South Florida Water Management District
- U.S. Department of Justice
- U.S. Equal Employment Opportunity Commission
- US General Services Administration
- Veterans Affairs
- Virginia Department of Transportation

Organization and Management

Proposed Organizational Structure



Proposed Staffing Plan

We intend to provide you with a flexible solution that is best suited for your internal audit needs. We will interact and coordinate with you to ensure satisfaction, drive quality and consistency in our service, efficiently access the right resource needs for every engagement, and make the staffing process effortless for your management team.

When assigning resources, we focus on criteria that should be carefully weighed when determining the appropriate structure for this engagement. These criteria include:

- **Skill Set** – As depicted above, Protiviti has established a core team that brings the best combination of skills in the areas more important to you and your business. These resources work to understand your company, strategies, industry, processes, and systems to best serve you throughout the engagement. We will supplement your core team as necessary with individuals who bring the specialized skills to match subject matter expertise to the detailed requirements of your individual audit as needed.
- **Staffing Continuity** – We will strive to maintain continuity of personnel based on OOCEA's explicit needs and project experience over time. All but one of our proposed engagement team members has worked with you over the past four and a half years. Our commitment and track record is to respond quickly to any required engagement team changes to ensure you get the highest-quality and most cost-effective client service possible. In addition, we may utilize other subject-matter experts for project execution, depending on the nature of the work and the need for specialized skills. Our overall philosophy relating to staffing an individual engagement is to assign the resources best-suited for the most efficient and effective execution that produces the highest-quality project deliverables.

Participation as per Role

| Personnel | Certifications | Level | Expected Participation and Contribution |
|---|--|-----------------------------------|--|
| Core Team | | | |
| Phillip Fretwell | CPA | Engagement Managing Director | Phil will serve as the overall engagement Managing Director and contact for the OOCEA Audit Committee. |
| Jeff Tecau | CPA, IIA QAR, CRMA | Engagement Director | Jeff will serve as the primary engagement Director and client contact for all Internal Audit related activities. Jeff will be responsible for the overall management of the annual Audit plan and the Protiviti team, including scheduling, review of all planning and final reports, and report presentation. |
| David Taylor | CISSP, CISM, PCI-QSA | IT Director | David will be responsible for leading the technology aspects of project tasks and be the key executive contact for OOCEA for technology related issues. |
| Teresa Mallary | Member of IIA | Engagement Manager | Teresa will serve as the day-to-day contact for the execution of the Internal Audit projects, and will be responsible for the day-to-day supervision of each assignment, including planning, work paper review and report writing. |
| Quality Control and Subject Matter Experts | | | |
| Jon Critelli | CCA | Contract Audit SME | Jon will provide contract audit subject matter expertise and guidance on any future audits of large procurement contracts. |
| Michael Porier | CISSP, CISM, CISA, CBCP, CFSA, PCI-QSA | Transportation SME | Mike will consult with the core engagement team to provide toll road agency subject matter expertise and will be a source for other leading practices employed by other transportation agencies throughout the United States. |
| William Thomas | CISA, CIA, CFE | Quality Control Managing Director | Bill will provide overall engagement quality assurance around IIA standards, and will be consulted on significant issues that arise, as necessary. |

Our Dedication to Quality

Delivering quality service to our clients is a core value at Protiviti. Phil Fretwell, our Orlando office Managing Director, is a leader in our Firm's Global Quality initiative. All our professionals work extremely hard to ensure that our clients' expectations and our quality standards are met. We will ensure the Authority's expectations and our quality standards are met using key performance indicators, such as timeliness of audit reviews and quality of service provided. In an effort to consistently deliver our services, we employ the following quality control procedures:

- **External Quality Assurance Certification** Our methodology and procedures for internal auditing have been independently reviewed and certified by Larry Hubbard & Associates for conformance to the IIA's International Standards for the Professional Practice of Internal Auditing. Our methodology and procedures for internal auditing provide the foundation for the delivery of all of our internal audit services. We believe that this independent appraisal is unique and of particular relevance to you since it relates precisely to the type of services you have requested. A copy of Mr. Hubbard's full report is provided in the **Executive Summary** of this proposal.
- **Subject Matter Expertise** Subject matter specialists (such as contract auditors and for specific technologies or information security requirements) are integrated seamlessly into our service delivery to provide the deep insights you need, add value and provide benchmarks for how similar companies and organizations operate.
- **Training** As a professional services organization, the quality of our product and services resides in the capabilities and talents of our people. As such, we continue to make significant investments in the development of our personnel. All of our internal audit personnel attend our internally developed Internal Audit consulting milestone schools to drive consistency in our approach and service delivery. In addition, all of our personnel have access to Protiviti University, an online training resource containing thousands of specific courses spanning all industries and subject matter content.
- **Client Satisfaction Measurement** Our standards ensure quality service and deliverables. Client service is critical to our success and our goal is to exceed your expectations. Our client satisfaction framework is built upon Protiviti and the client working together to accomplish the following:
 - Understand needs and expectations
 - Build an understanding of needs and expectations into an action plan for serving the client
 - Monitor how we are performing against the plan
 - Measure results to continuously improve our approach for serving the client
 - Modify our processes to respond to feedback provided by the client

Our primary means of monitoring Client Satisfaction are through frequent update meetings between senior management and the respective teams, as deemed necessary. Additionally, we routinely conduct client feedback interviews as part of our Client Value Management process. Protiviti's global process for confirming client satisfaction. This one-on-one, interview-based process is focused on certain clients and has included OOCEA in the past.

M/WBE Participation

Policy Statements

Equal Opportunity Employment and Non-discrimination

RHI is an equal opportunity employer. Hiring, promotion, transfer, compensation, benefits, discipline, termination and all other employment decisions are made without regard to race, color, religion, sex, sexual orientation, gender identity, age, disability, national origin, veteran status or any other protected status.

Because of our support of equal employment opportunity, discrimination on account of race, color, religion, sex, sexual orientation, gender identity, age, disability, national origin, veteran status or any other protected status will not be tolerated.

Minority/Women/Disabled/Veterans Owned Businesses Plan

It is the policy of this Company to help ensure that small business concerns, small women-owned business concerns and small-business concerns owned and controlled by socially and economically disadvantaged individuals shall have the maximum practicable opportunity to compete for our business. This opportunity is intended to be made available not only when fulfilling contract obligations with the U.S. Government but also throughout our overall business activity. We firmly believe that such participation by these business enterprises will prove to be beneficial to the economic well being of this country and of our Company.

Protiviti's policies protect the interest of minorities and women in management and in the workplace. In the Orlando office, 50% of the members of the management team are minority or women employees. In addition, 47% of the Orlando office workforce is minority or women.


Protiviti Orlando has a past history of contracting with Minority or Women Business Enterprises in Central Florida and will continue to do so on an as-needed basis, depending on the nature of individual audit projects and level of expertise required.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
INTERNAL AUDITOR SERVICES
CONTRACT NO. 000931

ACKNOWLEDGMENT OF STANDARD OF CONDUCT AND
CODE OF ETHICS

If awarded the Contract, the undersigned covenants and agrees that it and its employees shall be bound by the standards of conduct provided in Florida Statutes 112.313 as it relates to work performed under the Contract, which standards will by reference be made a part of the Contract as though set forth in full. The undersigned agrees to incorporate the provisions of this requirement in any subcontract into which it might enter with reference to the work performed or services provided.

The undersigned further acknowledges that it has read the Authority's Code of Ethics and, to the extent applicable to the undersigned, agrees to abide with such policy.

PROTIVITI INC.
Company Name
By: 
Title: MANAGING DIRECTOR

(Note: Failure to execute and submit this form may be cause for rejection of the submittal as non-responsive.)

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
CONFLICT/NONCONFLICT OF INTEREST STATEMENT

CHECK ONE

- ☒ To the best of our knowledge, the undersigned firm has no potential conflict of interest due to any other clients, contracts, or property interest for this project.

OR

- ☐ The undersigned firm, by attachment to this form, submits information which may be a potential conflict of interest due to other clients, contracts or property interest for this project.

LITIGATION SUMMARY

PLEASE DISCLOSE AND PROVIDE A SHORT SUMMARY AND DISPOSITION OF ANY CIVIL LITIGATION IN FLORIDA INVOLVING THE FIRM AS A NAMED PARTY WITHIN THE LAST FIVE (5) YEARS.

ALSO DISCLOSE ANY ACTIONS AGAINST THE FIRM BY THE FLORIDA BAR, THE DEPARTMENT OF PROFESSIONAL REGULATION AND/OR ANY OTHER FEDERAL, STATE OR LOCAL REGULATORY AGENCY INCLUDING DISPOSITION OF SAME.

CHECK ONE

- ☐ The undersigned firm has had no litigation or any projects in the last five (5) years.

OR

- ☒ The undersigned firm, **BY ATTACHMENT TO THIS FORM**, submits a summary and disposition of individual cases of litigation in Florida during the past five (5) years; and actions by any Federal, State, and local agency.

PROTIVITY INC.

COMPANY NAME

Philip Z. Fretwell

AUTHORIZED SIGNATURE

PHILIP Z. FRETWELL

NAME (PRINT OR TYPE)

MANAGING DIRECTOR

TITLE

Failure to check the appropriate blocks above may result in disqualification of your proposal. Likewise, failure to provide documentation of a possible conflict of interest, or a summary of past litigation, may result in disqualification of your proposal.

Attachment – Litigation Summary

To Protiviti's knowledge, Protiviti has not been a named party in any litigation in Florida in the past 5 years. Protiviti Inc. has been party to an Equal Employment Agency Commission action in Florida that was filed in April, 2008. The subject matter of such case is an employment related dispute with a former employee and the commission resolved the matter by issuing a right to sue letter to the employee.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
DRUG-FREE WORKPLACE FORM

The undersigned, in accordance with Florida Statute 287.087 hereby certifies that

PROTIVITI INC,

Name of Business

does:

1. Publish a statement of notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in Paragraph 1.
4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employees will abide by the terms of a statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Florida Statute 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction of, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1 thru 5.

As the person authorized to sign this statement, I certify that this firm complies with the above requirements.



Proposer's Signature

4/5/2013

Date

Phillip Z. Fretwell
Managing Director
Orlando Office



Contact Information

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Service Line

- Internal Audit

Areas of Practice

- Enterprise Risk Management
- Internal Audit Outsourcing and Co-sourcing
- Sarbanes-Oxley Compliance

Industry Line

- Government, Not-For-Profit
- Real Estate
- Hospitality
- Insurance
- Consumer products

Clients Served

- Orlando-Orange County Expressway Authority
- City of Orlando
- Children's Home Society
- Marriott Vacations Worldwide
- Rotech Healthcare
- Hannover Re
- Universal Studios - Orlando

Education

- B.S. (Accounting), Florida State University
- MBA, Florida State University

Professional Memberships & Certifications

- CPA (Florida)
- Institute of Internal Auditors
- AICPA
- FICPA

Professional Experience

Phil Fretwell will serve as Managing Director in charge of this engagement and has overall responsibility for OOCEA's relationship with Protiviti. Phil is responsible for Protiviti's operations in Florida (Orlando, Tampa and Ft. Lauderdale). He has over 29 years of auditing and consulting experience, including 19 years in public accounting and 8 years as a "Big Five" audit partner. Since 1998, he has focused his practice on helping companies improve their corporate governance, internal controls and internal audit departments through outsourcing, co-sourcing and consulting.

Phil has served OOCEA for the past 4 ½ years and has been directly responsible for all audit work and presentations made to the board and audit committee.

Phil has served as the Chairman of the Board of Junior Achievement of Central Florida and the President of the University of Central Florida Accounting Advisory Board. He currently serves on the Florida State University Professional Advisory Board. He has also served on the Board of Directors of the Heart of Florida United Way as a member of the Executive Committee and the Chairman of the Finance Committee. Phil is a frequent speaker on a variety of financial topics.

Principal Areas of Practice

- Internal Auditing – Phil has served as the lead relationship executive on over 30 internal audit engagements, including full outsourcing, co-sourcing and advisory services.
- Sarbanes-Oxley compliance – Phil has served as one of the lead Sarbanes-Oxley Managing Directors in the firm, and has been involved in drafting and editing the firm's publications in this area.
- Enterprise Risk Management – Phil has led enterprise risk assessments for over 30 companies during the course of his career. He has also advised many companies on implementing enterprise risk management processes.

Michael Porier
Managing Director
Houston Office



Contact Information

Direct: +1 713.314.5030
Mobile: +1 713.501.7027
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E-Mail: michael.porier@protiviti.com

Areas of Expertise

- IT Security and Privacy
- Business Continuity Management
- IT Process Improvement
- Internal Audit/Sarbanes-Oxley

Industry Line

- Government Services
- Energy
- Financial Services

Education

- B.B.A. – Management Information Systems, University of Houston

Professional Memberships & Certifications

- Member of IIA and ISACA
- Certified Information Systems Security Professional (CISSP)
- Certified Information Security Mgr (CISM)
- Certified Information Systems Auditor (CISA)
- Certified Business Continuity Prof. (CBCP)
- Certified Financial Services Auditor (CFSA)
- Qualified Security Assessor (PCI-QSA)

Professional Experience

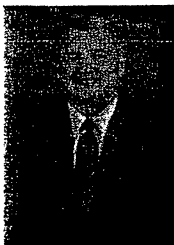
Michael Porier is a Managing Director in Protiviti's Houston office specializing in executing and managing information technology risk consulting engagements since 1994. His expertise includes evaluating the risks and controls related to managing a company's enterprise-wide technical processes, performing detail security assessments, and implementing business continuity solutions. He has experience in various industries, but has specific expertise in the energy and government services areas.

Michael leads the IT Security, Privacy, and Business Continuity Management solution segments, overseeing related assessments and remediation projects for clients. On these topics, he has presented at numerous conferences, published various articles, and has been interviewed by industry periodicals and local newspapers.

Major Projects

- Michael works with a large toll-road agency to assist in areas such as Project Management, PCI security review and remediation, and process area consulting.
- For multiple county government entities, Michael leads project management efforts to assist in identifying and sourcing project risk, facilitating remediation meetings, and working with appropriate vendors to discuss and implement solutions.
- Michael has performed detailed technology security audits for a large energy company evaluating controls related to various aspects of the organization's technical infrastructure. Control evaluation consisted of internal and external IT vulnerability assessment, privacy reviews, Active Directory evaluations, and Internet application security assessments.
- Michael oversaw major business continuity projects in the Middle East for clients in energy, financial services, and manufacturing. These projects involved multi-disciplinary teams to ensure high quality technical solutions were implemented for recovering clients' critical business processes and supporting technologies. Included were the performance of a Business Impact Analysis and development of recovery plans.
- Michael led teams to perform compliance activities associated with Sarbanes-Oxley for a major energy client, involving documenting process flows, assessing existing controls, implementing process improvements, and facilitating results with executive management and external audit.
- Michael has managed and led multiple teams working in parallel to perform a global enterprise-wide business impact analysis and business continuity assessment. These efforts led to the next phase consisting of developing comprehensive business and technology recovery plans across the organization.

William Thomas
Managing Director
Tampa Office



Contact Information

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Areas of Expertise

- Internal Audit Outsourcing & Co-Sourcing
- Internal Audit Quality Assurance Reviews
- Audit Committee and Governance Services
- Project Management
- Regulatory Compliance
- Facilitation and self-assessment focused on strategy, risk, control and process evaluations
- Sarbanes-Oxley Advisory Services
- IT Audit

Industry Expertise

- Government Services
- NFP
- Healthcare & Life Sciences
- Financial Services

Education

- B.S. – Business, Minor in Political Science, Virginia Tech

Professional Memberships & Certifications

- Member of IIA, ACFE and ISACA
- Certified Information Systems Auditor (CISA)
- Certified Internal Auditor (CIA)
- Certified Fraud Examiner (CFE)
- Certified Risk Management Assurance

Professional Experience

Bill leads Protiviti's Tampa Market practice. In this capacity, he oversees client engagements focused on a broad range of operational, technology and compliance risks. His primary areas of focus include corporate governance, business risk management and internal audit services.

Bill's professional experience includes more than 20 years of internal audit, information systems audit and fraud examination services. His experience includes over 12 years in private industry and 8 years in public accounting and consulting.

Bill is a frequent speaker and author of articles on matters related to corporate governance, risk management and internal auditing.

Major Projects

Bill frequently examines Client continuity plans including tests of operational effectiveness of plans, thoroughness of continuity and disaster recovery preparations and tests of operational effectiveness of plans

Bill works with the Hillsborough Area Transit Authority (HART) in a leadership capacity. Bill has planned and supervised projects examining risk management processes related to Cash Management, Human Resources, Information Systems (Operational and Technical effectiveness), Information Security, Procurement and Self Insurance coverage. He has presented results frequently to the HART Board of Directors and coordinated activities with HART executives.

Bill is the lead executive for providing ERM services for a specialty financial services company in St. Petersburg, FL. Initial work performed included an enterprise-wide risk assessment via facilitated session with the company's Executive Management team and implementation of the ISO31000 framework. Bill also supervised an engagement to provide advisory oversight of the development of the Firm's business continuity plans and tests.

Bill supervised the evaluation of Business Continuity Plans as part of Internal Audit engagements at numerous clients, covering review of documented plans, adequacy of tests, confirmation that remediation activities were implemented, and reporting of status to Executive Management and the Board.

Jeff Tecau
Director
Orlando Office



Contact Information

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Fax: +1 407.849.3990
Email: jeffrey.tecau@protiviti.com

Areas of Expertise

- Internal Audit
- Quality Assurance
- Sarbanes-Oxley
- Enterprise Risk Management

Industry Expertise

- Government, Not-for-Profit
- Hospitality
- Healthcare
- Insurance and Financial Services
- Manufacturing, Distribution & Technology

Education

- Master of Science in Accounting, Wake Forest University
- Bachelor of Science in Accounting, Wake Forest University
- Certified Public Accountant (CPA)
- IIA Accreditation in Internal Quality Assessment Validation
- IIA CRMA

Professional Memberships & Certifications

- IIA
- AICPA
- Board of Governors and Past Officer, Central Florida IIA
- Board of Directors, Children's Home Society Central Florida

Professional Experience

Jeff Tecau is a Director with Protiviti in Orlando, FL and has 14 years of Audit and Consulting experience. At Protiviti, Jeff has focused on internal auditing and financial and accounting related consulting and helps lead Protiviti's Internal Audit and Financial Controls practice in the Southeast. Prior to Protiviti, Jeff spent four busy seasons in external audit with PricewaterhouseCoopers and was a Senior Analyst in the Financial Planning and Analysis group with a Fortune 500 energy company.

Jeff is a CPA in the State of Florida, a CRMA, and holds an accreditation from The IIA in Internal Quality Assessment Validation. In addition, he serves on the Board of Directors of the Central Florida Chapter of The IIA and is a frequent guest speaker on accounting careers, audit, and governance related topics at the University of Florida, Rollins College, the University of Central Florida, and to The IIA and IMA. Additionally, Jeff has been involved in numerous civic and charitable organizations including Junior Achievement, Big Brothers/Big Sisters, and Special Olympics, and he serves on the Central Florida Board of Directors for Children's Home Society. His government and not-for-profit clients have included OOCEA, CHS, and the City of Orlando.

Major Projects

Internal Audit and Risk Management

- Clients include a Central Florida toll road agency, a City, a \$2B hospitality company, a \$125M multi-national LED manufacturing company, a \$500M healthcare company, a \$100M land management company, and an \$11B banking and insurance institution.
- Executed in excess of 15 annual risk assessments and developed related internal audit plans.
- Managed in excess of 120 internal audit projects with teams consisting of 1-15 individuals. Projects have covered finance and accounting, operations, compliance, and IT.
- Extensive experience presenting to Audit Committees.
- Led a quality review of a 26-person internal audit department at large financial institution and a QA review of Protiviti's Washington, DC office.
- Co-wrote two 40-hour training courses for Protiviti internal audit managers and consultants and a 40-hour Protiviti milestone training program for senior consultants.
- Facilitated 10+ Protiviti Internal Audit and Consulting training schools in the US and China and 2 Protiviti intern schools, ranked a top 50 program by Business Week Magazine.
- Extensive experience consulting on SEC disclosures and final internal control over financial reporting assessments.
- Worked with an \$11B financial service institution to develop and implement ERM, including risk model development, risk prioritization, gap analysis, implementation planning, and risk dashboard reporting.
- Worked with a \$700M multi-national insurance company to implement consistent ERM processes across 6 subsidiaries in the Caribbean, England, and the U.S through consistent risk modeling, education, facilitated sessions, and risk aggregation.

David J. Taylor

*Director
Orlando Office*



Contact Information

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Service Line

- IT Audit
- IT Consulting

Areas of Practice

- IT Audit
- Information Security
- PCI Compliance

Industry Line

- Government
- Financial Services
- Insurance
- Healthcare

Clients Served

- Orlando-Orange County Expressway Authority
- City of Orlando
- Orange County Library System
- Hillsborough Area Regional Transit (HART)
- Marriott Vacations Worldwide

Education

- Bachelor of Science in Computer Science
- Certified Information Systems Security Professional (CISSP)
- PCI Qualified Security Assessor (QSA)

Professional Memberships & Certifications

- ISACA
- InfraGard

Professional Experience

David is a Director based in Protiviti's Orlando office. He has more than 20 years of experience in information security and IT Audit. He is a former federal agent and Computer Crime Investigator (CCI) for NASA's Inspector General and for the United States Air Force Office of Special Investigations (AFOSI). As a CCI, David investigated computer intrusions and other violations of law relating to computer and communications systems.

Principal Areas of Practice

At Protiviti, David leads the Orlando IT Audit and IT Consulting practices as well as the Southeast Region Information Security practice. David has assessed Information Technology related controls, reviewed security programs and responded to security incidents at companies throughout the United States, including several financial institutions, technology manufacturers and hospitality organizations, among others. He has spoken on information security topics for a variety of audiences and organizations including the MIS Training Institute, ISACA, Legal Tech, Florida Institute of Certified Public Accountants, the Institute of Management Accountants and InfraGard, among others. David is a Certified Information Systems Security Professional (CISSP) and Certified Information Security Manager (CISM). He is also a contributing author to *Defend I.T.*, published by Addison-Wesley.

Major Projects

- **Toll Road Agency:** David has led the IT Audit effort for an Orlando based toll road agency for the past 4 years. His team has performed audits in the areas of information security, change management, applications controls, etc.
- **Insurance Company:** David leads a team of professionals who perform all IT related audits and Sarbanes-Oxley testing for a specialty health and life insurance holding company. His team utilizes best practice methodologies in order to assess the client IT related risks and controls.
- **Consumer Care Services Company:** David led the project to perform a network vulnerability assessment of all business critical servers at a consumer care services company. Based upon real-world events, the client wanted to identify vulnerabilities associated with their computer network. In addition to completing the assessment, David's team utilized a modified version of the Carnegie-Mellon Capability Maturity Model to rate the maturity of the client's IT security program.
- **Hospital System:** David leads the IT Audit function for a South-Florida based hospital system that has co-sourced the function to Protiviti. David's team is responsible for performing all IT related audits.
- **University:** David led an incident response project for a large state university. The university had a security breach of a business critical server. David's team performed an investigation, alongside law enforcement, to determine the extent of the breach and the source of the attack.

Jon Critelli
Senior Manager
Atlanta Office



Contact Information

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Areas of Expertise

- Capital Projects & Contracts
- Internal Audit
- Model Audit Rule
- Sarbanes Oxley

Industry Expertise

- Government
- Industrial Products & Technology
- Insurance & Financial Services
- Hospitality and Entertainment
- Healthcare

Education

- B.S.B.A. – Finance – University of Central Florida

Professional Memberships & Certifications

- Certified Construction Auditor (CCA)
- Member, Institute of Internal Auditors

Professional Experience

Jon is a Senior Manager with Protiviti's Capital Projects & Contracts practice in Atlanta, GA. Jon has spent the past four years working in Protiviti's Capital Projects and Contracts practice providing contract review services, capital projects and construction controls reviews, and capital projects and construction process re-engineering engagements.

Prior to joining the Protiviti team, Jon worked for one of the nation's largest government and defense contractors where he was part of the Financial Leadership Development Program and specialized in contract and project management, cost control and schedule integration, as well as financial systems support.

Major Projects

- Jon recently provided subject matter expertise support for a process and controls review for a government agency responsible for the operation of major toll roads in the Central Florida region. The review included an analysis and process improvement recommendations related to procurement and bidding, contracting, project and cost management, change order management, and project closeout.
- Jon is currently a lead senior manager on a project controls implementation project for a large fertilizer manufacturer in Chicago, IL. Jon is responsible for the design and implementation of project control processes related to project reporting and forecasting, working capital management, project and risk management, and internal audit. Jon is responsible for the oversight of another manager and consultant for the execution of the work.
- Jon served as the Senior Manager for a construction contract review for a large hospital system in Sarasota, FL. The audit included the review of contract terms and conditions, general contractor reporting, and contractor payment applications. More specifically, the project includes the review of \$6.4M of project costs. As a result of the review, key recommendations were provided around the management of the owner's direct purchase program, the timely update of general contractor reports, and the calculation of the general contractor's fee and overhead.
- Jon assisted in a cost recovery project for a large reinsurance company based in Orlando, FL. Jon's role included the extensive use of Excel and ACL to perform data analytics related to claims and premiums payments to ensure compliance with reinsurance treaties.
- Jon acted as the subject matter expert for a construction contract review for a hospital system in Atlanta, GA. The review resulted in several process improvement and best practice recommendations for consideration on future projects.
- Jon was the lead manager for a capital projects process enhancement project for a large carbon fiber producer in Salt Lake City, UT. Jon was responsible for assessing process and controls for key capital project management processes including capital expenditures, contractor and subcontractor management, change management, project reporting and forecasting, and monthly payment application review and approval.
- Jon was the lead senior consultant for a construction contract review for a telecommunications company based in Tampa, FL. In addition to identifying approximately \$150K of potential cost recoveries at project completion, considerations were provided to company management to improve internal capital project processes.

Teresa Mallary
Manager
Orlando Office



Contact Information

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Areas of Expertise

- Internal Audit
- Financial Audit

Industry Line

- Government
- Not-for-Profit
- Construction
- Manufacturing
- Entertainment

Education

- Bachelor of Science in Accounting,
Florida A&M University

**Professional Memberships &
Certifications**

- Institute of Internal Auditors
- American Society of Women
Accountants

Professional Experience

Teresa is a Senior Consultant with Protiviti in the Orlando offices and is expected to be positioned as a Manager effective July 1, 2013. She has over 6 years of experience in public accounting, and internal audit and consulting. At Protiviti, Teresa is responsible for executing internal audit engagements. She specializes in not-for-profit, local governmental, construction, manufacturing, and SOX audits.

Major Projects

- Executed and supervised financial audits for Not-for-Profits, Governmental, SEC, and Global companies, which required a working knowledge of GASB, GAAP and IFRS. Performed substantive audit procedures for the following accounts: Cash, Revenue, Debt, Accounts Receivable, Accounts Payable, Human Resource Expenses, Investment Accounts and Fixed Assets/Capital Expenditures.
- Executed and supervised OMB A-133 and statutory compliance audits for Not-for-Profits and Governmental clients in Florida, Texas, Arkansas, and Maryland.
- Executed and supervised Sarbanes Oxley 404 projects. Performed tasks such as entity-level risk assessments, control rationalization, walkthroughs, documentation development, controls testing, and deficiency evaluation.
- Executed and supervised process and controls reviews and business operations reviews for a government transportation agency. The reviews included analysis and process improvement recommendations related to procurement and bidding, contracting, project and cost management, change order management, project closeout and toll revenue.
- Created business process narratives and procedural manuals within Oracle database for key accounting processes in the manufacturing industry.
- Executed procedures to evaluate control design, identify control design gaps, and provide recommendations to enhance business operational activities for a large entertainment company.

ORLANDO-ORANGE COUNTY EXPRESSWAY AUTHORITY
PRICE PROPOSAL
INTERNAL AUDITOR SERVICES - CONTRACT NO. 000931

| ITEM NO. | QUANT. | UNIT | CLASSIFICATION | HOURLY RATE | TOTAL COST |
|-----------------------|--------|----------|-------------------|-------------|------------|
| 1 | 300 | MANHOURS | MANAGING DIRECTOR | \$ 190 | \$ 57,000 |
| 2 | 710 | MANHOURS | DIRECTOR | \$ 190 | \$ 134,900 |
| 3 | 400 | MANHOURS | SENIOR MANAGER | \$ 190 | \$ 76,000 |
| 4 | 540 | MANHOURS | MANAGER | \$ 190 | \$ 102,600 |
| 5 | 2,600 | MANHOURS | SENIOR CONSULTANT | \$ 120 | \$ 312,000 |
| 6 | 400 | MANHOURS | CONSULTANT | \$ 120 | \$ 48,000 |
| TOTAL PROPOSAL AMOUNT | | | | | \$ 730,500 |

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