



Deloitte & Touche LLP

111 S. Wacker Drive
Suite 1800
Chicago, IL 60606
USA

Tel: +1 (312) 486-1000
Fax: +1 (312) 486-1486
www.deloitte.com

July 30, 2021

David Brandon-Friedman
Senior Account Manager
Indiana Department of Administration
Procurement Division
402 West Washington Street, Room W468
Indianapolis, IN 46204
dbrandonfriedman@idoa.in.gov

Re: Designation of Confidential Information
Response to Request for Proposal 22-68200
Indiana Department of Revenue
Solicitation for Cloud-Based Internal Control/Internal Audit Platform

Dear Mr. Brandon-Friedman:

In accordance with Sections 1.15 and 2.2.5 of the above-referenced Request for Proposal issued by the State of Indiana Department of Administration on behalf of the Indiana Department of Revenue (the “State”), this letter serves to identify the information contained in Deloitte & Touche LLP’s proposal (the “Deloitte Proposal”) which it claims to be confidential and exempt from public disclosure pursuant to the Indiana Access to Public Records Act (“APRA”). Deloitte & Touche LLP (“Deloitte & Touche”) requests that the State maintain the confidentiality of the specific items identified herein and on the redacted Deloitte Proposal (the “Protected Information”), as required under applicable Indiana law.

Deloitte & Touche provides professional services to government entities and companies around the world. This services market is a dynamic market with many participants vying for a limited universe of clients. In this regard, Deloitte & Touche objects to the release of certain information included in the Deloitte Proposal on the basis, among other things, that it will cause competitive harm to Deloitte & Touche if it is released by the State.

The Indiana Access to Public Records Act provides the following mandatory exemptions from public disclosure:

- (a) The following public records are excepted from section 3 [IC 5-14-3-3] of this chapter and may not be disclosed by a public agency, unless access to the records is specifically required by a

state or federal statute or is ordered by a court under the rules of discovery:

* * *

- (4) Records containing trade secrets.
- (5) Confidential financial information obtained, upon request, from a person. However, this does not include information that is filed with or received by a public agency pursuant to state statute.

Ind. Code Ann. §5-14-3-4(a).

The definition of “trade secret” contained in the Indiana Uniform Trade Secrets Act applies for purposes of the Access to Public Records Act. *See* Ind. Code Ann. §5-14-3-2(t). That definition is as follows:

“Trade secret” means information, including a formula, pattern, compilation, program, device, method, technique, or process, that:

- (1) Derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use; and
- (2) Is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.

Ind. Code Ann. §24-2-3-2.

“Thus, a protectable trade secret has four characteristics: (1) information, (2) which derives independent economic value, (3) is not generally known, or readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use, and (4) the subject of efforts reasonable under the circumstances to maintain its secrecy.” *Hydraulic Exch. & Repair, Inc. v. KM Specialty Pumps, Inc.*, 690 N.E.2d 782, 785-86 (Ind. Ct. App. 1998). Indiana Courts have held that “the threshold factors [to be considered] are the extent to which the information is known by others and the ease by which the information could be duplicated by legitimate means.” *Franke v. Honeywell, Inc.*, 516 N.E.2d 1090, 1093 (Ind. App. 1987). Importantly, Indiana Courts have found trade secrets to include “customer lists, pricing, labor rates, overhead costs, suppliers, designs, blueprints, and specific needs of customers.” *Infinity Prods. v. Quandt*, 810 N.E.2d 1028, 1032 (Ind. 2004).

As set forth below, the Protected Information is exempt from disclosure under the APRA which permits an agency to withhold trade secrets and confidential financial information if disclosure would cause substantial harm to the competitive position of a company. The Protected Information falls within the meaning of said exemption and is therefore exempt from disclosure for two independent reasons. *First*, the Protected Information is *not* the kind of information that Deloitte & Touche customarily discloses to the public and was provided voluntarily to the State with the reasonable expectation that such information would not be

released. *Second*, disclosure of the Protected Information would cause substantial harm to Deloitte & Touche's competitive position by permitting its competitors to leverage Deloitte & Touche's innovative business strategies, methodologies and approaches, all of which have significant commercial value and represent the investment of substantial time, effort and money.

I. Identity and Qualifications of Personnel and Subcontractors.

The Deloitte Proposal includes confidential information and protected trade secrets concerning the identity and qualifications of individual Deloitte & Touche personnel and its proposed subcontractors, the compilation of which Deloitte & Touche deems trade secret. *See 1 MILGRIM ON TRADE SECRETS §1.09[8][g] (2020)* (“...[b]usiness information which can be protected under a trade secret theory...[includes]...[i]nformation concerning...effectiveness and good sales performance of key sales and other personnel...”). Deloitte & Touche holds the identity and qualifications of its personnel and proposed subcontractors in the strictest confidence.

Disclosure of this Protected Information would injure Deloitte & Touche's competitive position by providing competitors with insight into the manner in which Deloitte & Touche assembles individuals with particular types of education, experience and talents into project teams. Deloitte & Touche's competitors could use this Protected Information to free ride on its years of experience by assembling project teams virtually identical to those of Deloitte & Touche in terms of composition and qualifications. Providing competitors with the identification of our firm's resources not only would result in placing Deloitte & Touche in a less competitive position in the future but could also compromise our ability to perform in the present, should those resources be pirated by competitors.

Because Deloitte & Touche considers its staffing strategy and proposed team to be trade secrets, Deloitte & Touche does not customarily release its staffing arrangements to third parties. Further, in order to protect the confidentiality of certain information, not all team members are provided access to all sections of Deloitte & Touche's proposals. To the extent Deloitte & Touche must disclose information to its subcontractors and/or teaming partners, prior to doing so, Deloitte & Touche ensures that all subcontracts and/or teaming agreements to which Deloitte & Touche is a party contain restrictions on the release of information between Deloitte & Touche and its subcontractors and/or team members.

Accordingly, Protected Information regarding the identity and qualifications of Deloitte & Touche personnel and the composition of Deloitte & Touche's project teams, including its proposed subcontractors, is exempt from disclosure under the APRA. *See Prof'l Review Org. of Fla., Inc. v. Dep't of Health and Human Servs.*, 607 F. Supp. 423, 425 (D.D.C. 1985) (information regarding contractor's organizational structure and staffing was exempt from disclosure under the FOIA); *Audio Technical Services LTD. v. Department of the Army*, 487 F. Supp. 779, 782 (D.D.C. 1979) (same for “biographical data on key . . . employees”).

Based upon this Section, the provisions contained in the Deloitte Proposal listed on Attachment A to this letter and as set forth in the attached redactions should be withheld from disclosure by the State.

II. Proprietary Tools, Methodology and Approach.

The Protected Information in this category reflects confidential and proprietary trade secret patterns, methods, techniques and technical data, the confidentiality and proprietary status of which Deloitte & Touche makes every effort to maintain.¹

In developing the Deloitte Proposal, Deloitte & Touche was required to use its ingenuity and originality to determine how best to accomplish the State's objective of obtaining a cloud-based internal control/internal audit platform to operate the Internal Control Framework initiative for the State. For example, the Deloitte Proposal reflects Deloitte & Touche's overall proprietary and coherent approach to providing the State a cloud-based application that will act as an internal control platform to facilitate and execute control identification, risk assessment, and testing of the controls. The Deloitte Proposal includes confidential information such as Deloitte & Touche's business proposal, Deloitte & Touche's overall approach to confidentiality, a high-level approach and timeline for the State's project, sample reports, and a service level commitment. It also provides key details regarding Deloitte & Touche's leading practices and past experience assisting other public sector clients. These details have not been disclosed outside of Deloitte & Touche's team except on a limited basis and only for the limited purpose of furthering the development of the underlying strategic approach. Hence, if this information were disclosed, it would place Deloitte & Touche at an economic disadvantage within its marketplace.

Much of the substantive discussion throughout the Deloitte Proposal refers to Deloitte & Touche's methodologies for this project. Deloitte & Touche's methodologies and approaches are proprietary and are used repeatedly in its work. Deloitte & Touche developed and continues to enhance and maintain these methodologies at considerable expense. The methodologies facilitate both efficiency and enhanced service quality, which give Deloitte & Touche a significant competitive advantage in bidding on projects, both in the public sector and commercial arenas. The release of this information would do considerable harm to Deloitte & Touche's competitive position. Finally, because these methodologies reflect the expertise and experience of Deloitte & Touche, it is not easily replicated by a competitor, except through improper means. Accordingly, it is protected trade secret information and cannot be released. *See Weston v. Buckley*, 677 N.E.2d 1089, 1997 Ind. App. LEXIS 233, 42 U.S.P.Q.2D (BNA) 1564, 12 I.E.R. Cas. (BNA) 1206 (a process or technique that cannot be acquired or duplicated without a substantial investment of time, expense, and effort should be afforded trade secret protection).

In addition, the Deloitte Proposal contains Deloitte & Touche's proprietary graphics and dashboards. The proprietary graphics and dashboards reflect a general creative direction and approach that is part of Deloitte & Touche's creative body of work that may be used in other proposals/projects. Disclosure of this information would place Deloitte & Touche at a competitive disadvantage by allowing its competitors to have access to and the ability to utilize the graphics that it expended considerable time and resources to design.

¹ For example, Deloitte & Touche routinely requires its personnel, teaming partners and subcontractors to: (a) sign non-disclosure agreements; (b) implement reasonable security measures to protect information at their offices and in their computer systems; and (c) limit disclosure of sensitive marketing and proposal materials to a select group of individuals on a strict need-to-know basis.

This information has application well beyond the instant procurement and reflects Deloitte & Touche's experience with similar projects. Accordingly, its disclosure would seriously undermine Deloitte & Touche's competitive advantage by allowing competitors to have access to Deloitte & Touche's ideas, processes, and methodologies that they would not have had or would have had to spend considerable funds to develop on their own. *See SMS Data Prods. Group, Inc. v. Dep't of the Air Force*, 1989 WL 201031 at *3-4 (D.D.C. 1989) ("proprietary technical information" in successful offeror's technical proposal is exempt from disclosure under the FOIA); *Landfair v. Dep't of the Army*, 645 F. Supp. 325, 328-29 (D.D.C. 1986) (same for "technical designs"); *Prof'l Review Org. of Fla., Inc. v. Dep't of Health and Human Servs.*, 607 F. Supp. 423 (D.D.C. 1985) (same for "review process with an outline of data capability and processes"); *Audio Technical Services LTD. v. Department of the Army*, 487 F. Supp. 779, 782 (D.D.C. 1979) (same for "design recommendations" and "design concepts including methods and procedures"). Accordingly, disclosure of this Protected Information would impair Deloitte & Touche's ability to successfully compete for future work by relinquishing our approach to our competitors who may then fashion future proposals to utilize a similar strategy.

Based upon this Section, the provisions contained in the Deloitte Proposal listed on Attachment A to this letter and as set forth in the attached redactions should be withheld from disclosure by the State.

III. Past and Present Clients/Customers.

The Deloitte Proposal reveals several of Deloitte & Touche's clients and its proposed subcontractors' clients, as well as provides contact information and details about the work performed for those clients. The identities of clients (and the information about the projects completed for those clients) and contact information are protected, confidential trade secret information. The release of the past performance material in the various documents would cause substantial competitive harm to Deloitte & Touche, and is also, therefore, exempt from disclosure. Past performance information necessarily discloses the identity of a contractor's clients/customers, both in the private and public sectors. Indiana and many other jurisdictions have found customer lists to constitute protectable trade secret information. *See Ackerman v. Kimball Int'l*, 634 N.E.2d 778 (Ind. App. 1994) (customer lists and pricing information constituted trade secrets); *see also Infinity Prods. v. Quandt*, 810 N.E.2d 1028 (Ind. 2004); *Titus v. Rheitone, Inc.*, 758 N.E.2d 85, 95, LEXIS 1959, *22, 18 I.E.R. Cas. (BNA) 133 (Ind. Ct. App. 2001). Information relating to a company's customers is exempt from disclosure, because "disclosure of this type of information would threaten the competitive position of the submitter." *Audio Technical Services LTD. v. Department of the Army*, 487 F. Supp. 779 at 782 (D.D.C. 1979); *see also Fund for Constitutional Government v. Federal Trade Commission*, No. CA 79-0250, 1981 WL 2117, at *2 (D.D.C., July 10, 1981) (identity of customers and information concerning contracts with customers exempt). Further, this information contains technical details and methodologies employed by Deloitte & Touche in performing such contracts, and, as discussed above, such information is exempt from disclosure.

The client information in the Deloitte Proposal contains a trove of valuable information. The clients' identities themselves are valuable, trade secret data. Additionally, the client contact

information and the descriptions of the work performed for Deloitte & Touche's clients constitute trade secret data. The client lists in these materials is not simply information related to a single or ephemeral event in the conduct of Deloitte & Touche's business. Many of these clients are repeat customers of Deloitte & Touche's services, and Deloitte & Touche seeks to engage these customers for more business opportunities in the future. Deloitte & Touche is actively working on ongoing business for some of these clients. Likewise, the descriptions of the work performed for these clients is not simply information about single, completed projects. Deloitte & Touche often applies similar methodologies in projects for the same client or for different clients. The descriptions (coupled with the client identities and contact information) are a crucial part of Deloitte & Touche's business formula. Deloitte & Touche is seeking to protect traditional trade secret information: the client identities, contact information and descriptions of work processes that may be used repeatedly in Deloitte & Touche's business of delivering quality services.

The client information that Deloitte & Touche seeks to protect is confidential information that is not widely known outside of Deloitte & Touche. These clients are not identified in documents that are disseminated widely nor are they made known on Deloitte & Touche's internet website. Further, these clients and the details about the work performed for them are not known by all Deloitte & Touche employees or others involved in Deloitte & Touche's business.

The identity of Deloitte & Touche's clients is very valuable information to Deloitte & Touche and its competitors. Deloitte & Touche is in the business of providing services to the particular clients that Deloitte & Touche manages. The identity of these clients reveals important information about Deloitte & Touche's capacities. Deloitte & Touche's competitors can use such information to undermine Deloitte & Touche's future efforts to develop business with new clients as well as maintain business relationships with their past clients. For example, if the client information discussed above was obtained by Deloitte & Touche's competitors, then the competitors could make targeted "pitches" that highlight the competitor's differences with Deloitte & Touche to those businesses and government agencies.

There are many other ways in which Deloitte & Touche's competitors could make use of the valuable client and project information. For example, Deloitte & Touche's competitors could use the client identities and contact information to attempt to obtain negative reviews of Deloitte & Touche's work for those clients; such negative reviews could then be used against Deloitte & Touche when the competitors submit proposals in competition with Deloitte & Touche on future private and public projects.

Deloitte & Touche has expended a substantial amount of time, effort and money to develop their relationships with the clients revealed in the Deloitte Proposal to the State. Without access to the client information contained in the Deloitte Proposal, Deloitte & Touche's competitors would be unable to "properly acquire" that information. Therefore, as such client information would give Deloitte & Touche's competitors an advantage, such information is protected from disclosure as a trade secret.

Additionally, the compilation of client names, contract information, project descriptions, and lessons learned constitute Deloitte & Touche's demonstrated competence and qualifications

to perform the services requested by the State. This collection of information as a whole would take Deloitte & Touche's competitors significant time and effort to collect, and therefore disclosure of this information would certainly provide competitors with valuable insight on how to structure their qualifications for future bids.

Based upon this Section, the provisions contained in the Deloitte Proposal listed on Attachment A to this letter and as set forth in the attached redactions should be withheld from disclosure by the State.

IV. Pricing.

The Cost Proposal/Narrative contained in the Deloitte Proposal reflects Deloitte & Touche's costs to "manufacture" its product. Deloitte & Touche does not sell goods; Deloitte & Touche's product is the knowledge of its employees and their knowledge services. This information is not specific to the Deloitte Proposal; this information goes to the heart of Deloitte & Touche's business of providing services. This "compilation of information" regarding its costs and rates Deloitte & Touche charges for the knowledge of its employees is used in every Deloitte & Touche proposal, which includes proposals for jobs at private entities as well as government agencies.

This information—especially coupled with information available in the Deloitte Proposal regarding how Deloitte & Touche staffs projects like the State project—constitutes the direct "formula" for Deloitte & Touche's approach to staffing many different projects. This is not merely information as to what overall price Deloitte & Touche would charge for the State's project, or what levels of staff it would utilize. This information would reveal Deloitte & Touche's measured, focused approach for providing exceptional client services while maximizing revenue for Deloitte & Touche. This information would be extremely valuable to a competitor and should be withheld as trade secret information and is clearly protected from disclosure as a trade secret. *See Ackerman v. Kimball Int'l*, 634 N.E.2d 778 (Ind. App. 1994) (customer lists and pricing information constituted trade secrets); *Orbitz v. Ind. Dep't of State Revenue*, 997 N.E.2d 98, LEXIS 25, 2013 WL 5630987 (Ind. Tax 2013) (if competitors have access to pricing information, they could possibly gain a competitive advantage by negotiating better rates with clients; and as such pricing is protected from public disclosure pursuant as a trade secret under the APRA).

Implementation costs/fees are actually costs incurred by Deloitte & Touche in "manufacturing" its services. The release of even one element of a cost structure has been found to result in substantial competitive harm, because release of such "separate pieces of this financial puzzle would enable competitors, who may somehow have gathered other pieces, to complete the picture." *Braintree Electric Light State v. DOE*, 494 F. Supp. 287, 290 (D.D.C 1980); *see also Sterling Drug, Inc. v. Federal Trade Commission*, 450 F.2d 698, 708-709 (D.C. Cir. 1971); *Timken Co. v. Customs Service*, 531 F. Supp. 194 (D.D.C. 1981); *Timken Co. v. Customs Service*, 491 F. Supp. 557 (D.D.C. 1980).

Deloitte & Touche's costs and pricing information is very valuable to the company, and it would be very valuable to its competitors. The costs and pricing information in the Deloitte

Proposal reveals a roadmap for successful staffing on projects. If a competitor was given access to the details of Deloitte & Touche's costs and pricing used to calculate the bid submitted in the Deloitte Proposal, the competitor could "reverse engineer" Deloitte & Touche's time and work estimates for each piece of the overall service package that Deloitte & Touche has offered the State. By combining the employee hourly rate data with the information about the duration of each step of the whole project and the price for each step, an informed competitive company could calculate estimates of the type and duration of staffing used for each step of the project. These estimates would reveal the formula that Deloitte & Touche employs when designing its consultation projects. This is not information that is limited to a single proposal; it is information that is ubiquitous throughout Deloitte & Touche's operations. The Supreme Court of Indiana found in *Amoco Prod. Co. v. Laird*, 622 N.E.2d 912 at *918, LEXIS 152, 30 U.S.P.Q.2D (BNA) 1515 at *1519, 62 U.S.L.W. 2294, 128 Oil & Gas Rep. 484 (Ind. 1993) that "... information which can be duplicated only by an expensive and time-consuming method of reverse engineering, for instance, could be secret."

Deloitte & Touche has invested considerable sums of money and amounts of time to develop its pricing and staffing expertise. Without access to the types of information about costs and pricing, Deloitte & Touche's competitors would not be able to acquire or duplicate the expertise that Deloitte & Touche has built. Deloitte & Touche's pricing methodology is not known outside of the company except to those who are party to its agreements. The agreements are available and known inside the company on a need-to-know basis. Hard copies are maintained in restricted access files. Electronic copies are likewise restricted. Hence, this Protected Information amounts to trade secret information. See *Infinity Prods. v. Quandt*, *supra*.

Based upon this Section, the provisions contained in the Deloitte Proposal listed on Attachment A to this letter and as set forth in the attached redactions should be withheld from disclosure by the State.

V. Confidential Financial Information.

In accordance with Ind. Code Ann. §5-14-3-4(a)(5), the Protected Information in this category reflects records that are "confidential financial information obtained, upon request, from a person. However, this does not include information that is filed with or received by a public agency pursuant to state statute." The term "confidential financial information" is not defined. However, in analyzing this exemption, Indiana has used the ordinary meaning of the term, finding that it excludes "information that is secret relating to finance." *Advisory Opinion 03-FC-59; Alleged Denial of Access to Public Records by the Indiana Department of Administration*. That Advisory Opinion went on to analyze the exemption in light of the similar Federal exemption holding that "... financial information that the submitting person would not customarily release to the public may be withheld from disclosure ... pursuant to Indiana Code section 5-14-3-4(a)(5)." *Id.*; see also 2003 Ind. PUC LEXIS 171, *8-9 ("Our Order recognized a distinction between the term "confidential financial information" found in Indiana Code 5-14-3-4(a)(5) and, effectively, the same term used in the federal Freedom of Information Act, at 5 U.S.C. 552(b)(4). The distinction we noted was that 5 U.S.C. 552(b)(4) exempts both trade secrets and confidential financial information from public disclosure, while Indiana Code 5-14-3-4(a)(5) provides an exemption for confidential financial information only to the extent that the information is not required to be submitted to a public agency pursuant to state statute.").

The Deloitte Proposal contains confidential financial information regarding Deloitte & Touche's internal organizational structure, headcount figures, revenues, working capital, and assets and liabilities for the years 2018-2020. It also contains account numbers and internal, total payroll amounts paid to employees. Such information constitutes Deloitte & Touche's confidential financial information. This information is not publicly reported and is not publicly disclosed. Deloitte & Touche provided this information so that the State could evaluate its responsibility and its ability to perform the work required. Because this information is not publicly disclosed, Deloitte & Touche would be disadvantaged if its competitors were made aware of this information.

Based upon this Section, the provisions contained in the Deloitte Proposal listed on Attachment A to this letter and as set forth in the attached redactions should be withheld from disclosure by the State.

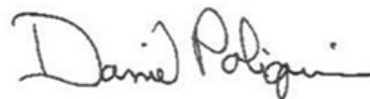
VI. Conclusion.

For the reasons stated above, Deloitte & Touche respectfully requests that the State protect from disclosure the categories of information discussed herein and as further identified on the enclosed Attachment A and the attached redactions, including its personnel and subcontractors, its proprietary tools, methodology and technical approach, its customers/clients, its pricing, and its confidential financial information. Release of Deloitte & Touche's Protected Information would impair Deloitte & Touche's competitive position, undermine the integrity of the procurement process and may discourage Deloitte & Touche and other qualified firms from submitting proposals in the future.

Thank you for your consideration of this matter. In the event that the State disagrees with the information that Deloitte & Touche has identified as confidential and exempt from public disclosure, please contact me in advance of the release of any such Deloitte & Touche-related information so that we can discuss the matter.

Sincerely,

DELOITTE & TOUCHE LLP



By: _____
Daniel Poliquin, Principal

Enclosures:

- 1) Attachment A
- 2) Redacted Deloitte Proposal

ATTACHMENT A
Confidential Information Designation

Deloitte & Touche LLP (“Deloitte & Touche”) requests the following provisions of its Proposal be withheld from disclosure by the State pursuant to the Indiana Access to Public Records Act (APRA), IC § 5-14-3 et seq. Specifically, Deloitte Consulting believes that the information designated below is exempt from public disclosure pursuant to Ind. Code Ann. §§5-14-3-4(a), 5-14-3-2(t), and 24-2-3-2. We have organized our list in accordance with the five (5) key elements as outlined in our letter dated 30 July 2021.

Identity and Qualifications of Personnel and Subcontractors

Page #/Section #	Description of Confidential/Trade Secret Material
2.2 Transmittal Letter Page 3	Identity of personnel
2.3 AttE_Business_Proposal, Pg. 8, 37, 41, 42, 43, 44, 46, 54	Identity of personnel, subcontractors, qualifications and contact information
2.6 AttC_IEI_Form Pg.3,4	Identity of personnel, subcontractors and contact information
2.4.2 Appendix - Practitioner Resumes Pg.1-7	Description of personnel and resumes included in Deloitte’s proposal response
2.3.9 Appendix - IVOSB Form Pg. 2	Identity of personnel and sub-contractors
2.3.9 Appendix - MWBE Form Pg. 2	Identity of personnel and sub-contractors
2.3.9 Appendix – Subcontractors Pg. 2-9	Identity of personnel and sub-contractors
2.4 AttF_Technical_Proposal – REDACTED Pg. 6, 7 and 8	Identity of personnel and qualifications

Proprietary Tools, Methodology and Approach

Page #/Section #	Description of Confidential/Trade Secret Material
2.3.5 Appendix - Indiana_Sample_Contract_Deloitte_Edits Pg. 1-18	Deloitte’s proprietary methodology and approach
2.3 AttE_Business_Proposal, Pg. 2, 47	Deloitte’s proprietary methodology and approach
2.3.11 Appendix - Deloitte Approach to Confidentiality - An Overview Pg. 1-3	Deloitte’s proprietary methodology and approach
2.3.1 Appendix – High Level Approach and Timelines Pg. 1,2,3	Deloitte’s proprietary methodology and approach
2.4.1 Appendix - Sample Reports and Dashboards	Deloitte’s proprietary methodology and approach

Pg. 1-8	
2.4.2 Appendix - Workiva Service Level Commitment Pg. 1-2	Workiva's proprietary approach
2.3.5 Appendix – Sample Deloitte Transactions and Business Analytics LLP FADS contract Pg. 1-26	Signed contract with another State of Indiana agency that includes Deloitte's proprietary methodology and approach
2.5a Appendix - Cost Proposal Narrative, Pg. 2	Deloitte's proprietary methodology and approach

Past and Present Clients/Customers and Experience

Page #/Section #	Description of Confidential/Trade Secret Material
2.3 AttE_Business_Proposal, Pg. 7, 38, 39, 44, 45, 46, 48, 49, 50, 51, 52, 53	References to past and current Deloitte clients
2.4.2 Appendix - Practitioner Resumes Pg.1-7	References to past and current Deloitte clients

Pricing

Page #/Section #	Description of Confidential/Trade Secret Material
2.5a Appendix - Cost Proposal Narrative, Pg. 1-2	This section contains specific information regarding the rates that Deloitte & Touche LLP charges for its various employees
2.3.9 Appendix - IVOSB Form Pg. 2	This section contains specific information regarding subcontractor price
2.3.9 Appendix - MWBE Form Pg. 2	This section contains specific information regarding subcontractor price
2.3.9 Appendix – Subcontractors Pg. 2, 5, 8	This section contains specific information regarding subcontractor price

Confidential Financial Information

Page #/Section #	Description of Confidential/Trade Secret Material
2.3 AttE_Business_Proposal, Pg. 8, 9, 10-36, 46	Confidential Deloitte Financial Information
2.6 AttC_IEI_Form Pg.2	Confidential Deloitte Financial Information