

# Cost Assumptions, Conditions and Constraints

RFP 22-68200

The respondent should list and describe as part of its Cost Proposal any special cost assumptions, conditions, and/or constraints relative to, or which impact, the prices presented on the Cost Schedules. It is of particular importance to describe any assumptions made by the respondent in the development of the respondent's Technical Proposal that have a material impact on price. It is in the best interest of the respondent to make explicit the assumptions, conditions, and/or constraints that underlie the values presented on the Cost Schedules. Assumptions, conditions or constraints that conflict with the RFP requirements are not acceptable. Please compose and return this document in a PDF format, labeled as "Cost Assumptions, Conditions and Constraints".

The following are list of assumptions and expectations, upon which Deloitte & Touche LLP has relied on, in agreeing to perform the services outlined in this RFP. Deviation from the project assumptions may affect the fees, expenses, and timelines set forth herein:

## Software Assumptions, Conditions, and Constraints

- Workiva pricing is based upon number of audits performed each year as well as the number of tested controls. If there are fewer or more quantities required Workiva's price will vary.
- Wdesk Government Audit Management Solution - Up to 50 Audits. The pricing we have quoted is for up to 50 Audits per year. The solution also includes new functionality not previously demonstrated called Audit Analytics. Audit Analytics functionality is included in the cost of the annual subscription.
- Wdesk Government Controls Management Solution - up to 1000 tested controls.

## Implementation Assumptions, Conditions, and Constraints

- Indiana Department of Revenue (DOR) will provide adequate support resources to Deloitte & Touche LLP implementation team. These support resources need to be available to retrieve any necessary control documentation / specifications as needed, for the Deloitte & Touche LLP team to input into the Workiva platform.
  - Point of contacts or leads for Accounting teams in impacted locations (1 location if in one office, if multiple locations please provide)
  - Point of Contacts or leads from Indiana DOR Information Technology (IT) department who have knowledge or can identify resources to provide information of current systems and data structure
  - Internal Project Management Office (PMO) for the project
    - IT resources to assist with building interfaces (if needed)
    - Future System Administrators in the beginning of the project
- Indiana DOR will be responsible for providing timely access to data, information, documentation and personnel, and for the accuracy and completeness of all data and information provided.

- Indiana IT will be responsible for establishing security protocols (i.e., single sign-on) if needed
- Indiana DOR will be responsible for updating their internal controls documentation to incorporate Workiva technology and/or update any related policies and procedures
- Indiana DOR will provide current internal controls documentation / architecture etc.
- Indiana DOR will be responsible for, and own, data gathering activities for this engagement
- Indiana DOR is responsible for the contracting and costs related to Workiva user licenses which will be contracted directly from Workiva through Verisoft.
- Indiana DOR will be responsible for the review and approval of all test plans and testing results for the UAT and system testing of the modules, as well as for the final review and approval of the configurations and data loaded into the modules, and for the go/no-go decisions
- Controls and related audit management will reflect the current process done today as mapped to Workiva system, no process enhancements / changes expected beyond those relevant for moving current state to a technology platform.
- Tool training (train-the-trainer style) will be delivered to no more than 50 end users
- Implementation of Audit Analytics functionality is not included within this implementation proposal / cost. If desired , Deloitte & Touche LLP can scope additional support needed to implement.
- Hypercare support will take place over the two weeks following go-live.

#### **General Assumptions, Conditions, and Constraints**

- Based on the complexity and duration of this contract, issues may arise that require procedures beyond what was initially anticipated within this SOW. If this should occur we will discuss it with State and this SOW will be amended in writing to include such additional work prior to performing any additional work
- State shall be solely responsible for, among other things (a) the performance of its personnel and agents; and (b) the accuracy and completeness of all data and information provided to Contractor for purposes of the performance of the Services. Our performance is dependent upon the timely and effective satisfaction of State's responsibilities and timely decisions and approvals of State in connection with the Services. We shall be entitled to rely on all decisions and approvals by State. State will promptly notify Contractor of any issues, concerns or disputes with respect to the Services.
- Our services will be performed in accordance with the Statement on Standards for Consulting Services of the American Institute of Certified Public Accountants and will not constitute an engagement to provide audit, compilation, review, or attestation services as described in the pronouncements on professional standards issued by the AICPA the Public Company Accounting Oversight Board, or other regulatory body and, therefore, we will not express an opinion or any other form of assurance as a result of performing the Services.
- We will not provide any legal advice regarding our Services nor will we provide any assurance regarding the outcome of any future audit or regulatory examination or other regulatory action; the responsibility for all legal issues with respect to these matters, such as reviewing all deliverables and work product for any legal implications to State, will be State's.

- We request your approval to subcontract any part of the services to our affiliates in the United States. Deloitte & Touche will be responsible for the services performed by our affiliates as our subcontractors.