



Scope of Work

Our services will consist of the assignment of staff members to augment existing staff within Client's internal audit function. The assignment of the staff will commence immediately and upon written request from client. Specific staff augmentation assignments will end upon an agreed date between both parties and as requested in writing by client.

Our staff members will assist your team with the execution of your Internal Audit program. Anticipated activities will include workpaper set-up, execution of sample selections, performing walkthroughs, obtaining sample data, sample document inspection in connection with testing activities, monitoring the status of work and unresolved issues, and any necessary follow-up including addressing any review notes provided by you or a member of your team. Following the conclusion of internal audit procedures, assigned Plante Moran staff will support Client staff with the preparation of internal audit reports submitted to the Client supervisor(s) for review.

Our staff members will report to your internal audit team and all required oversight and review of working papers will be the responsibility of Client staff. Unless requested to do so and in connection with their assigned role, Plante Moran managers and partners will not perform any review procedures and accordingly do not take responsibility for the final work product.

Fees and Payment Terms

Our fee for this engagement, will be based on the value of the services we provide. Our hourly rates will be billed based on the staff level performing the work as outlined below:

Consultant	\$175-\$200
Sr. Consultant	\$200-\$260
Manager	\$260-\$300
Sr. Manager	\$300-\$350
Principal	\$350-\$400
Partner	\$400-\$420

Plante Moran will work with client to determine the extent to which services shall be completed on-site at a DCSD facility, remotely from a Plante Moran office, or combination of both as agreed upon in writing between Plante Moran and Client.

Plante Moran will report on a weekly basis the hours incurred and general project status updates.

Travel time to client facility will be billed at 50% stated hourly rates as determined by assigned role and all reasonable travel expenses will be billed at cost.