

AMENDMENT NO. 1

This Amendment modifies Contract No. 2203-05181, for Information Security, Governance Risk and Compliance, and Incident Response Services by and between the County of Cook, Illinois, herein referred to as "County" and Deloitte & Touche LLP, authorized to do business in the State of Illinois hereinafter referred to as "Consultant":

RECITALS

Whereas, the County and Consultant have entered into a Contract approved by the County Board on November 16, 2023, (hereinafter referred to as the "Contract"), wherein the Consultant is to provide Information Security, Governance Risk and Compliance, and Incident Response Services (hereinafter referred to as the "Services") from December 1, 2023 through November 30, 2027, in an amount not to exceed \$4,684,830.00, with two (2) two-year renewal options; and

Whereas, the Contract will expire November 30, 2027, and the agreed upon Services are still required; and

Whereas, pursuant to Article 3 Section A of the Contract, the County and Contractor desire to include Services for the Office of the County Auditor; and

Whereas, an increase of the Contract amount is required for the additional Services; and pursuant to Article 10 Section C of the Contract, the County and Consultant desire to increase the Contract in the amount of \$261,260.00.

Now therefore, in consideration of mutual covenants contained herein, it is agreed by and between the parties to amend the Contract as follows:

1. The Office of the County Auditor is added into the Contract.
2. The Contract is increased by \$261,260.00 and the Total Contract Amount is revised to \$4,946,090.00.
3. The Contract is hereby amended to incorporate Attachment A and made part of the Contract.
4. Article 10, Section C, Contract Amendments, is deleted in its entirety and replaced as follows:

The parties may during the term of the Contract make amendments to the Contract but only as provided in this section. Such amendments shall only be made by mutual agreement in writing.

In the case of Contracts not approved by the Board, the Chief Procurement Officer may amend a contract provided that the total cost of all such amendments does not increase the total amount of the Contract by \$200,000 or more. Such action may only be made with the advance written approval of the Chief Procurement Officer. If the amendment increases the total award amount by \$200,000 or more, then Board approval will be required.

No Using Agency or employee thereof has authority to make any amendments to this Contract. Any amendments to this Contract made without the express written approval of the Chief Procurement Officer is void and unenforceable.

Consultant is hereby notified that, except for amendments which are made in accordance with this Section 10.c. Contract Amendments, no Using Agency or employee thereof has authority to make any amendment to this Contract.

5. Exhibit 8 Cook County Travel Policy is deleted in its entirety and replaced with Attachment B.
6. The attached updated Identification of Sub-Contractors/Suppliers/Sub-Consultants Form, certificate of insurance, and Economic Disclosures Statement under Attachment C are incorporated and made a part of this Contract.
7. All other terms and conditions remain as stated in the Contract.

In witness whereof and pursuant to County Board approval on December 18, 2025, the County and Consultant have caused this Amendment No. 1 to be executed on the date and year last written below.

County of Cook, Illinois

Deloitte & Touche LLP

By: Raffi Sarrafian
Chief Procurement Officer

Digitally signed by Raffi Sarrafian
Date: 2025.12.31 11:08:45 -06'00'

Vik Bansal
Signed

Date: _____

Vik Bansal
Type or print name

By: James Beligratis
State's Attorney (if applicable)

Principal
Title

James Beligratis
Type or print name (if applicable)

Date: 12/11/25

Date: 12/8/25

ATTACHMENT A

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

1.0 INTRODUCTION

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

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

2.0 BACKGROUND

2.1 Role of OCA

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

3.0 GENERAL REQUIREMENTS

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

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

4.0 TASKS TO BE PERFORMED

4.1 Description of Tasks

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

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

4.2 Participate in Entrance Conference

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

4.3 Develop Technical Assistance Plan and Conduct Planning Meeting

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

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

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

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

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

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

4.4 Perform Detailed Work

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

4.5 Maintain Prepared by Client List

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

4.6 Perform Invoicing and Timekeeping

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

4.7 Prepare Working Papers

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

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

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

4.8 Develop and Submit Finding Outlines and Conclusions

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

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

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

4.9 Prepare Status Reports and Conduct Status Meetings

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

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

4.10 Conduct Meetings with OUP Management

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

4.11 Conduct Message Design Meeting

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

4.12 Prepare Draft and Final Technical Assistance Reports

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

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

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

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

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

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

4.13 Participate in Exit Conference

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

4.14 Specific Tasks for Information Security Program and Practices

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

5.0 DELIVERABLES AND ESTIMATED MILESTONES

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

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

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

6.0 STANDARDS OF PERFORMANCE AND LEVEL OF EFFORT

6.1 Standards of Performance

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

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

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

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

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

6.2 Confidentiality of Data

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

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

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

6.3 Level of Technical Services to be Performed

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

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

6.4 Quality Control

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

6.5 Quality Assurance

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

6.6 Travel and Place of Performance

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

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

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

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

7.0 EQUIPMENT AND SPACE

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

8.0 SECURITY PLAN

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

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

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

9.0 DELOITTE PERSONNEL SECURITY AND SUITABILITY

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

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

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

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

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

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

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

9.1 Security of County-Furnished Information (“CFI”).

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

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

9.2 Physical Security.

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

9.3 Identification of Deloitte Employees.

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

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

Appendix I

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

I.0 Introduction

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

I.1 Background

NIST Requirements

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

Technical Assistance for OCA's Audit Objective

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

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

Project Scope

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

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

Methodology

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

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

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

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

The selected sample of systems shall be approved by OCA.

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

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

Criteria

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

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

Project Management

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

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

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

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

Status Reporting and Meetings

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

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

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

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

Working Papers

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

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

Meetings with OUP and OCA Management

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

Constraints

Currently, no constraints have been identified.

Service Requirements

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

Roles and Responsibilities:

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

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

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

Deliverables and Applicable Due Dates

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

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

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

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

FIGURE 2. DELIVERABLE SCHEDULE

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

FIGURE 2. DELIVERABLE SCHEDULE

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

FIGURE 2. DELIVERABLE SCHEDULE

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

FIGURE 2. DELIVERABLE SCHEDULE

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

FIGURE 3. PAYMENT SCHEDULE

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

Deliverable Requirement Description:

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

Task 1. Deloitte shall commence work.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1) Task Applicable Document

Government Auditing Standards: 2024 Revision

Key Personnel

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

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

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

Incorporation of Terms and Conditions/Order of Precedence

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

ETHICAL PRINCIPALS AND OTHER PROFESSIONAL STANDARDS

NAME:	
DELOITTE:	
POSITION TITLE:	
CONTRACT NO.:	

1. I am aware of the ethical principles and standards for independence, professional judgment, and competence contained in Generally Accepted Government Auditing Standards (GAGAS).

2. (Check the appropriate Answer Below) To the best of my knowledge and belief, I

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

 have the following threats to my independence:

3. I commit to adhere to the ethical principles and standards referenced above.

4. If any personal or external threat to independence arises during the audit, I will bring it to the immediate attention of the Office of the County Auditor's County Auditor.

SIGNATURE:

DATE: _____

NON-DISCLOSURE AGREEMENT

DISCLOSURE OF INFORMATION

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

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

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

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

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

NON-DISCLOSURE OATH

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

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

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

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

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

SCOPE OF SERVICES

A. Introduction

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

B. Scope of Services

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

1. Independent Technical Assessment

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

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

2. Internal Controls Review

- **Control Testing:**

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

- **Controls Validation:**

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

3. Information Security Plan Evaluation

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

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

4. Process Evaluation

The assessment will include:

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

5. Reporting and Documentation

Deloitte will provide:

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

6. Project Timelines

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

Figure 1. Project timelines per phase

C. Project Management

1. Project Initiation

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

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

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

2. Project Governance

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

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

3. List of Deliverables

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

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

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

Figure 2. Deliverables Description

Deliverable Acceptance

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



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

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

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

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

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

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

Project Communication and Coordination

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

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

Figure 4. Meetings and suggested participants

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

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

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

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

E. Progress Reports

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

F. Cook County Responsibilities

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

G. Services Delivery Requirements

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

H. Schedule of Compensation

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

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

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

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

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

Figure 5. Payment Schedule

Confidential

Assumptions

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

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

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

ATTACHMENT B



COOK COUNTY BUREAU OF FINANCE

POLICY TITLE: EMPLOYEE AND OFFICIAL BUSINESS AND TRAVEL EXPENSE REIMBURSEMENT POLICY

Applicable Forms may be found at:

<https://www.cookcountyil.gov/service/travel-and-business-expenses-policy-and-procedures>

Effective: April 28, 2025

Supersedes: February 12, 2024

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I. GENERAL PROVISIONS

A. Overview

Applicable law provides that Employees and Officials are entitled to reimbursement for certain business and travel expenses.¹ This policy sets forth the business and travel expense reimbursement policy for the County of Cook (“County”), and it establishes guidelines for the reimbursement of authorized and Necessary Business Expenses incurred on behalf of the County. The County will not reimburse Employees and Officials for expenditures that do not comply with the provisions of this policy.

B. Purpose

The purpose of this policy is to provide guidelines for the payment of authorized and Necessary Business Expenses that cannot be obtained using the methods provided in the Cook County Procurement Code, and to enable Employees and Officials to successfully execute their Local and Non-local travel requirements at the lowest reasonable costs, resulting in the best value for the County. The Chief Financial Officer (or designee) may be contacted for clarification as needed.

C. Intent

This policy is intended to be interpreted consistent with and subject to applicable law and other related County policies. *See* Related Policies below. It supersedes all previous policies and/or memoranda that may have been issued from time to time on subjects covered in this policy or other policies that may contain provisions related to reimbursement for business and travel expenses. This policy is not intended for tuition reimbursement. *See* Related Policies. This policy is not intended to supersede or limit the County from enforcing programs or provisions in any applicable collective bargaining agreement.

D. Severability

If any section or provision of this document should be held invalid by operation of law, none of the remainder shall be affected.

¹ See Illinois Wage Payment and Collection Act, 820 ILCS 115/9.5.



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E. Jurisdiction

The Cook County Chief Financial Officer, in consultation with the Director of Budget and Management Services (“Budget”) and the Comptroller are authorized to develop and issue policies and procedures for business and travel expense reimbursement.

F. Areas Affected

This policy and the procedures associated with this policy applies to all elected and appointed Officials and Employees in departments, offices, institutions or agencies of the County, including but not limited to the offices and departments under the jurisdiction of the County Board President, the Board of Commissioners, Cook County State’s Attorney, Cook County Sheriff, Cook County Public Defender, Clerk of the Circuit Court of Cook County, Cook County Treasurer, Cook County Clerk, Cook County Assessor, Chief Judge of the Circuit Court of Cook County, Board of Review, the Office of the Independent Inspector General, the Cook County Land Bank Authority (“Land Bank Authority”), Veteran Assistance Commission of Cook County, and the Public Administrator (hereinafter, “Agencies” or “Agency”) who incur Necessary Business Expenses while conducting official business on behalf of the County.

G. Nondiscrimination

Cook County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy based on race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity or housing status, or any other protected category established by law, statute, or ordinance.

H. Definitions

For purposes of this policy, the following terms shall be given the following meanings as set forth below:

Affidavit for Lost Receipts means the form submitted by the Employee or Official to request reimbursement of eligible Necessary Business Expenses when itemized receipts are not available due to being lost or stolen.

Agency or Agencies means offices and departments under the jurisdiction of the County Board President, the Board of Commissioners, Cook County State’s Attorney, Cook County Sheriff, Cook County Public Defender, Clerk of the Circuit Court of Cook County, Cook County Treasurer, Cook County Clerk, Cook



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County Assessor, Chief Judge of the Circuit Court of Cook County, Board of Review, the Office of the Independent Inspector General, the Cook County Land Bank Authority, Veterans Assistance Commission of Cook County, and the Public Administrator.

Alternative Worksite means an employee’s work location other than the County employee’s Official Worksite. This definition may include an Employee or Official’s residence when telecommuting or may include the location of a field assignment or 3rd party meeting in certain circumstances.

Appropriate Authorizing Party (or designee) means the Employee or Official authorized to commit County resources and to preapprove expenses for purposes of reimbursement and to approve reimbursements under this policy, per section (J)(1)(c) below.

Appropriated Funds or Funding means money allocated by legislation passed by the Cook County Board of Commissioners and signed by the President of the Board of Commissioners, whether from an annual appropriation, multi-year appropriation, appropriated user fee, mandatory appropriation, or reimbursements from such appropriations, etc.

Expense Report (or ER) means the reimbursement form submitted by the Employee or Official to the Appropriate Approving Party for authorization of expense reimbursement.

Common carrier means Non-local travel by airplane, train (i.e., Amtrak, or similar), bus (i.e., Greyhound, or similar).

Commuting means travel between the Official’s or Employee’s residence and the Official’s or Employee’s Official Worksite.

County means Cook County.

County vehicle means travel by pool fleet or similar.

Employee means an individual employed by an Agency.

Local travel means travel within a 60-mile radius from the Official’s or Employee’s Official Worksite, for official County business.



COOK COUNTY BUREAU OF FINANCE

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Necessary Business Expenses mean authorized out-of-pocket expenses or losses that are incurred by the Official or Employee in the discharge of employment or official duties, that inure to the primary benefit of the County and can't be procured under the County's Procurement Code or Direct Pay Policy. The County will not be responsible for losses or expenses incurred due to an Employee's or Official's own negligence, losses due to normal wear, or losses due to theft unless the theft was due to the County's negligence.

Non-local travel means travel in excess of a 60-mile radius from the Official's or Employee's Official Worksite, for official County business.

Official Worksite means the worksite to which the Official or Employee is typically assigned.

Personal leased vehicle means travel by a leased vehicle, or similar, that is not a vehicle that is leased by the County as part of the County's fleet.

Personally owned or Personal vehicle means travel by a vehicle that is personally owned by the Employee, Official, or similar.

Pre-Authorization Form means the form submitted by the Requester seeking reimbursement for a Necessary Business Expense.

Public transportation means local travel by CTA, Pace, Metra, or similar.

Rental Car means travel by vehicle hired from a car rental agency for a short period of time during Non-local official County business.

Requester means the Employee or Official seeking reimbursement.

Ride share or ride sharing means travel by Taxi, Shuttle, Lyft, Uber, Divvy, Zip Car, or similar.

Transportation Expense Voucher means a mileage reimbursement voucher for authorized use of personally owned vehicles in the conduct of official County business.



COOK COUNTY BUREAU OF FINANCE

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I. Responsibilities of Employees, Management, and County Officials

Employees and Officials requesting Necessary Business Expense reimbursements are responsible for ensuring that the reimbursement request is truthful and accurate, complies with all applicable policies, is properly authorized before the expense is incurred, and is supported by the required receipts and documentation. Strict conformance with this policy is required to ensure eligibility for reimbursement when incurring expenses on behalf of the County and/or requesting expense reimbursements. Fraudulent or improper submissions for reimbursement may lead to disciplinary action or ethics fines/penalties. In addition, using or attempting to use this expense reimbursement policy when an Employee or Official should be using the Procurement Code process to purchase items or services on behalf of the County may lead to the expense being ineligible for reimbursement.

Moreover, any Employee or Official who receives an unauthorized or an erroneously issued reimbursement payment from the County, must immediately return such payment within thirty (30) days from the time the Employee or Official has become aware of the unauthorized or erroneous reimbursement or notice from the Comptroller’s Office or the Budget Office. Failure to comply with this provision will result in disciplinary or other appropriate action depending on the Employee(s) or Officials(s) involved and the specific circumstances. In the event repayment is made by an Employee or Official through payroll deduction, the Comptroller’s Office will handle in accordance with its procedures for payroll deductions.

Strict adherence to the County’s Code of Ethical Conduct and Office of the Independent Inspector General Ordinance is required. Expenditures that do not comply with the County’s Ethics Ordinance or Office of the Independent Inspector General Ordinance and this policy shall be denied and may be referred to the Board of Ethics or Inspector General for investigation. For example, expenditures made in connection with “prohibited political activity,” as defined in section 2-562 of the Cook County Code, shall not be reimbursed.

Each Appropriate Authorizing Party is responsible for ensuring that all expenditures made on behalf of the County comply with all applicable policies. Additionally, each Appropriate Authorizing Party is accountable for the appropriate use of County funds and must verify that all Necessary Business Expenses are budgeted and charged to the proper account(s). In addition, before approving any expense reimbursement, the Authorizing Party must ensure that the requesting Employee or Official received pre-authorization to incur the expense where required, the expense is legitimate, properly documented, and, if proper procedures are not followed, not approving the reimbursement request. Failure to adhere to



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these obligations may result in appropriate corrective action, including but not limited to disciplinary action, depending on the Employees(s) or Official(s) involved and the specific circumstances.

The Chief Financial Officer has designated the Director of Budget and Management Services to monitor County practices to ensure compliance with, and answer questions concerning, the information presented in this policy.

J. Policy and Procedures

General. The County has a fiduciary responsibility to ensure County resources are used responsibly and that Employees and Officials do not incur inappropriate or excessive expenses or gain financially from the County. Necessary Business Expenses will be reimbursed in accordance with IRS guidelines and with the provisions of this policy, provided there is sufficient funding for this purpose in the Department’s budget and doing so would not circumvent the Cook County Procurement Code. A Necessary Business Expense must have a clear and legitimate business purpose. All out of country travel-related expenditures will conform to the IRS guidelines and the U.S. General Services Administration whenever possible. See, <https://www.gsa.gov/travel-resources>. Where compliance with IRS and the U.S. General Services Administration guidelines cannot be met, approval of such expense must be documented by the Appropriate Authorizing Party. Excessive costs or unjustifiable costs are not acceptable and will not be reimbursed.

1. Appropriated Funding. Expenditures shall be charged to the appropriate account of the department incurring the expense, as designated in the department’s annual appropriation.
2. Grant requirements. Expenditures connected to and/or funded by a grant award (or other financial awards) shall be made in accordance with the grantor’s requirements, and reimbursement will be made at the rate specified by the grant (or other financial award), or if no specified rate, at the County’s rate defined by this policy.
3. Appropriate Authorizing Party. Necessary Business Expenses using the Pre-Authorization Form must be submitted for pre-authorization, unless otherwise specified under section IV.B of the policy, to the Requester’s:
 - (a) Department Head or managing supervisor, if requested by an Employee within the Department except where the Bureau Chief has indicated by internal memo or policy that Bureau Chief approval is required;



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- (b) Bureau Chief, if requested by a Department Head;
- (c) Chief of Staff, if requested by a Bureau Chief;
- (d) Employing Official, if requested by a Chief of Staff or
- (e) where there is no person in a higher-level position within the Requester’s organizational chart to authorize the expense, such as an Official, the reimbursement request shall be referred to the Agency’s Chief of Staff, where applicable or the Budget Director if the Agency does not employ a Chief of Staff for pre-authorization.

Individuals are strictly prohibited from authorizing their own requests to incur and be reimbursed for a Necessary Business Expense. The Appropriate Authorizing Party must confirm there is available funding in the Agency’s appropriated annual budget prior to approving the Pre-Authorization Form.

- 4. The reimbursement request shall be submitted in a form or manner established by the Budget Director (i.e., Expense Report) upon review and approval of the Appropriate Authorizing Party or their designee.

II. INELIGIBLE EXPENSES

The following expenses are not Necessary Business Expenses and shall not be reimbursed under this policy:

- A. Expenditures made in connection with “prohibited political activity,” as defined in section 2-562 of the Cook County Code or that violate the Ethics Code, 2-560 et. seq.;
- B. Expenses incurred without proper pre-authorization unless otherwise approved in writing by the Appropriate Authorizing Party;
- C. Expenses incurred in excess of the allowable limits in this policy unless otherwise approved in writing by the Appropriate Authorizing Party as set forth herein;
- D. Expenses for leasing or purchasing items for workspace/office, such as furniture, technology equipment, computer hardware or software, cell phones, electronic services or support, or decorative items. To the extent that items, furniture, technology equipment, computer hardware or



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software, and/or equipment are needed because of or based on an ADA reasonable accommodation request, please refer to the Agency Reasonable Accommodation Policy for Employees and Applicants with Disabilities.

- E. Expenses incurred in connection with normal commuting between home and work, including but not limited to mileage, parking, and toll expenses;
- F. Expenses for personal meals or other food or drink items while remaining local and not traveling overnight on official business;
- G. Traffic citations, parking tickets, and other fines, fees, penalties, or costs related to parking or moving violations;
- H. Lost or stolen cash or personal property;
- I. Monthly payments for leasing personal vehicles, except payments for vehicles leased by an Official for both business and personal use (with reimbursement amount limited to the portion expended for business use) in accordance with Cook County Ordinance Section 34-40 and approved by the Appropriate Authorizing Party;
- J. Personal calls;
- K. Personal items, including but not limited to toiletries, luggage, clothing, medications, appliances, and decorative items;
- L. Personal entertainment items, including but not limited to, magazines, books, movie rentals, and event tickets (sporting, theater, musical, etc.), and/or recreational activities;
- M. Alcoholic beverages, tobacco products or controlled substances;
- N. Food, except as permitted pursuant to Sections III.A. and III.B. below;
- O. Sponsorships or donations;
- P. Appliances (e.g. microwaves, refrigerators, toasters);
- Q. Sporting goods;



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- R. Flowers, gift cards, and gifts, or similar types of costs;
- S. Credit card or other late fees due to the Employee’s or Official’s actions;
- T. Charges related to modifications to travel arrangements, including but not limited to itinerary changes or cancellations, unless such change or cancellation is based on an exigent circumstance not within the Employee’s or Official’s own making and for which the Employee or Official is unable to receive a reimbursement or credit against the travel arrangement;
- U. Convenience fees, including but not limited to, early check-in, late check-out, and TSA pre-check;
- V. Hotel incidentals, such as, but not limited to, room upgrades, room service, health club fees, in-room entertainment fees, and laundry fees;
- W. Flight insurance or other supplemental travel insurance;
- X. Guest travel costs and expenses;
- Y. International travel, without written pre-authorization from the Appropriate Authorizing Party and the Budget Director, as applicable;
- Z. Personal portions of a trip combined with business travel, including but not limited to extended stays and travel to/from other destination(s);
- AA. Upgrades, including but not limited to, special “club” floors or access, seat or cabin upgrades, premium fuel, premium rides, valet parking; and,
- BB. Expenses without required proof of payments;
- CC. Other expenses of a purely personal nature and not listed as reimbursable in these guidelines.

III. ELIGIBLE REIMBURSABLE NECESSARY BUSINESS EXPENSES

The following expenses are considered Necessary Business Expenses that are eligible for reimbursement contingent on compliance with this policy.



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A. Food Supplies

Appropriated Funds shall not be used to purchase food, except in the following limited circumstances. The department incurring costs shall provide supporting details as required by the Budget Director to request reimbursements.

1. Ceremonial Events: The use of Appropriated Funds to provide light refreshments, such as snacks and beverages, at County sponsored, public facing ceremonial events when it has been determined that such food would materially enhance the event in furtherance of the objectives of the event is permissible. Departments may host Ceremonial events no more than quarterly and the cost of any such event is limited to \$20 per person.
2. Budget Hearings and Board Meetings: The use of Appropriated Funds by the Secretary to the Board to provide food for Officials and Employees actively participating in budget hearings or board meetings, to facilitate the efficient and timely resolution of such hearings before the Board of Commissioners, is permissible.
3. Community Events: The use of Appropriated Funds to provide light refreshments, such as snacks and beverages, at County sponsored community engagement events when it has been determined that such food would materially enhance public participation in furtherance of the objectives of the event is permissible. The food and beverages cost shall be limited to **approximately** \$20.00 per person.
4. Employee Morale Events. The use of Appropriated Funds to provide light refreshments, such as snacks and beverages or to provide lunch, for Officials and/or Employees scheduled to boost Employee morale or in recognition of Employees when it has determined by the hosting Agency that such food would materially enhance participation and boost morale in furtherance of the objectives of the event is permissible. Departments may host employee morale events no more than twice per year and the cost of any such event is limited to \$20 per person.
5. Trainings: The use of Appropriated Funds to provide light refreshments, such as snacks and beverages for training events, or meals at full-day or after hour training events hosted by an Agency is permissible. The cost of such refreshments and beverages shall be limited to \$20 per person.



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B. Registration Fees

Registration fees for non-County government conferences, meetings, seminars, training sessions, professional development, continuing education related to professional licensing requirements or similar events may be reimbursed. Reimbursements may include the cost of any food included in the registration fee. Every effort should be made to take advantage of early registration or group rate discounts. Employees and Officials must execute their registration in accordance with Section IV. below.

C. Professional Licensing Fees and Certifications

Licensing, registration or certification fees that are related to and required by federal, state or local statutes and ordinances that are required as a condition of being hired and holding an employee’s position may be reimbursed. Employees and Officials must execute reimbursements for such requests in accordance with Section IV. below.

D. Travel Expenses

In order for an Employee or Official to be eligible for reimbursement for travel expenses, all travel for official County business should be prudently planned so that the County’s best interests are served at the most reasonable cost considering travel time and work requirements. Employees and Officials should make best efforts to execute their Local and Non-local travel requirements at the lowest reasonable costs to the County by purchasing ticket(s) in advance, searching for lowest prices, requesting the government rate where available or utilizing a travel agent, etc. The requesting departments are encouraged to utilize the appropriate procurement method such as use of travel agencies and [e-payable options](#), before considering incurring costs out of pocket.

1. Types of Travel that are Eligible for Reimbursement. The County recognizes the following activities as appropriate travel purposes for official County business:
 - (a) Delivery of legislative testimony or address legislative agenda;
 - (b) As a stipulation or condition of grant funding or otherwise required for County or federal certification;
 - (c) Presentation on behalf of the County at a conference, meeting, seminar, training session, or similar;



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- (d) Financial or tax audit;
- (e) Site visit or operational evaluation related to Agency improvement efforts;
- (f) Court proceeding or case preparation, where the Employee is appearing on behalf of the County or the Employee needs to engage in witness preparation, investigation or take depositions.
- (g) Law enforcement, building and zoning, revenue, ethics, environmental, medical examiner or other investigation approved by the Appropriate Authorizing Party; and
- (h) Attendance at a conference, meeting, seminar, training session, or similar, provided that the topic is of critical interest to the County; representation at the event is in the best interest of the County; and the topic is related to an Employee's or Official's professional development. Agencies should attempt to limit the number of attendees by event.

2. Modes of Local Travel. Authorized modes of transportation for Local Travel include: (1) public transportation; (2) County vehicles; (3) taxi, ride sharing; and (4) Personally owned or Leased vehicles (approved by the Appropriate Authorizing Party).

3. Modes of Non-local Travel. Authorized modes of transportation for Non-local travel include County vehicles, Personally owned or Leased vehicles if approved by the Appropriate Authorizing Party, Rental Car, and Common Carriers.

4. General rule for travel. Travel expenses are eligible for reimbursement provided that the least expensive mode of transportation is used, considering travel time, cost, and work requirements unless otherwise approved by the Appropriate Authorizing Party. Please note that employees who receive a stipend are not eligible for mileage reimbursement.

5. Eligible Local Transportation Reimbursable Expenses: Local travel that is performed for official County business may be permissible if authorized by the Appropriate Approving Party.

- (a) *Travel by County vehicle*. When the Employee or Official uses a County vehicle, only fuel, parking, and toll expenses are eligible for reimbursement.



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- (b) *Travel by taxi or ride share.* When the Employee or Official uses a taxi or ride sharing company, the total metered fare (including surcharges and fees) is eligible for reimbursement. Tipping on taxis or ride sharing may not exceed \$2.00, or 20% of the metered fare, whichever amount is greater.
- (c) *Travel by Personal vehicle.* When the Employee or Official uses a Personal vehicle per the approval of the Appropriate Authorizing Party, only mileage, parking, and toll expenses are eligible for reimbursement. Mileage reimbursement for County business is limited to the current standard IRS deduction rate for business related transportation currently in effect and authorized by the Bureau of Finance. The mileage must be supported by detailed mileage logs including date(s) of travel, number of miles driven, locations traveled to and from, and business purpose. Mileage requested to be reimbursed may be calculated using the County’s Transportation Expense Voucher System (TEVS; <https://apps.cookcountyil.gov/voucher/public/>) or other platform that allows mileage calculation (e.g., Google Map). The voucher or other proof of calculated mileage (i.e. Google Maps) shall be submitted along with the Expense Report to the Appropriate Authorizing Party.
 - i. Normal commute is not eligible for mileage reimbursement. However, if the mileage to an Alternative Worksite is greater than the normal commute to and from the Official Worksite, then the Employee or Official is entitled to reimbursement for mileage in excess, of their normal commute.
 - ii. On approved Telecommuting days, consistent with the Policy, an employee may be reimbursed for the distance traveled from their home to the Alternative Worksite, but must deduct their normal commute from the total milage. For example, an employee’s normal commute is 15 miles. Should the employee be required to report to a site on a telecommuting day, any distance above the employees’ normal commutable distance (e.g., 15 miles) can be reimbursed for the initial commute from their home to work location, or for their commute home from their final work location. Should travel be required between multiple locations during the day, the entire amount between the first location (away from home) and final work location (away from home) can be reimbursed.
 - iii. The IRS per-mile rate is generally established annually (but may be subject to a mid-year increase) and covers the total cost of operating a personally owned



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vehicle for Local Travel, including such items as gasoline, oil, maintenance, repairs, etc.

iv. The Employee or Official must carry liability and property damage insurance for business use of their Personal or Personally leased vehicle and submit a copy of these insurance policies to the appropriate personnel within their department. The Employee or Official’s personal insurance is primary in the event of an accident.

(d) *Local Public Transportation.* When the Employee or Official uses local public transportation, such as Chicago Transit Authority (CTA) buses and trains, for a local travel performed for the County’s official business, the total cost is eligible for reimbursements. Itemized receipts are not required for the total cost of less than \$10.00 per day.

6. Eligible Non-Local Transportation Reimbursable Expenses: Non-Local Travel that is performed for official County business may be permissible if authorized by the Appropriate Approving Party.

(a) *Travel by Personal vehicle.* When the Employee or Official uses a Personal vehicle per the approval of the Appropriate Authorizing Party, only mileage, parking, and toll expenses are eligible for reimbursement. Mileage reimbursement for County business is limited to the current standard IRS deduction rate for business related transportation currently in effect and authorized by the Bureau of Finance. The mileage must be supported by detailed mileage logs including date(s) of travel, number of miles driven, locations traveled to and from, and business purpose. Mileage requested to be reimbursed may be calculated using the mileage calculator in the [Transportation Expense Voucher System \(TEVS\)](#) or other platform that allows mileage calculation (e.g., Google Map). This documentation shall be attached to the Expense Report and submitted to the Appropriate Authorizing Party.

The IRS per-mile rate is generally established annually (but may be subject to a mid-year increase) and covers the total cost of operating a personally owned vehicle for Non-local Travel, including such items as gasoline, oil, maintenance, repairs, etc. The mileage reimbursement per trip may not exceed the cost of the lowest available non-stop, roundtrip airfare to/from the destination. The Employee or



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Official must carry liability and property damage insurance for business use of their Personal or Personally leased vehicle.

- (b) *Travel by Rental Car.* Travel by Rental Car is limited to Non-local travel requiring an overnight stay and must be supported by an itemized receipt which lists the date, time, location of the rental, rental rate, and vehicle class. The choice of vehicle class must be reasonable based on the circumstances. When the Employee or Official uses a rental car, only daily rental rates, taxes, surcharges, car rental insurance, fuel, parking, and toll expenses are eligible for reimbursement.
- (c) *Travel by Common Carrier.* Travel by common carrier is limited to Non-local travel requiring an overnight stay and must be supported by itemized receipts which list the traveler’s name, the date, time, point of origin and destination, fare class purchased, and any other related costs for each leg of the trip. When the Employee or Official uses a common carrier, only the fare, taxes, surcharges, and any standard baggage fees are eligible for reimbursement. The fare reimbursement will be based on the most economical fare available that meets the requirements of the Employee’s or Official’s agenda.
- (d) *International travel.* All international travel is subject to pre-authorization by the Appropriate Authorizing Party and Budget Director. Employee’s and Official’s shall convert all foreign expenses to U.S. currency at the exchange rate applicable when the expense was paid and reflect the expenses incurred in U.S. dollars on the Expense Report . Official documentation of the exchange rate(s) applied to the expenses incurred, published at <https://www1.oanda.com/currency/converter/> must accompany all receipts.
- (e) *Meal and incidental expense reimbursement.* Meal and incidental expense reimbursements are limited to Non-local travel requiring an overnight stay. The employee or Official on non-local overnight business necessary travel will be reimbursed up to the federal travel allowance for meals and incidental expenses, including taxes and gratuity published by the General Services Administration (GSA) at <https://www.gsa.gov/travel/plan-book/per-diem-rates>. Itemized receipts or a proof of payments are not required for the reimbursement for travel meals unless otherwise noted in this policy.



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Reimbursement for meals and incidental expenses shall be limited to the expenses incurred during the time spent traveling for County business; 75% of the expenses submitted for reimbursement on the first and last days of travel, and 100% of the expenses on the other days.

If an employee assumes the charge for another employee, the employee shall identify other employees' costs and request the reimbursement of the total costs up to the allowance established by the GSA per person. To seek reimbursements for meals which include other employees' costs that exceed their daily allowance, the employee must submit the itemized receipts and proof of payments. The employee assuming the expense shall clearly note on their receipt who the other employee(s) were for which the expense was assumed. Further, the other employees whose meal costs are assumed by another employee shall deduct the cost of the meal from their reimbursement request for the meal. (e.g., if a employee A pays for a meal for two at \$30 each and if the daily allowance is \$65 per person, the employee is reimbursed up to \$95 and the other employee must deduct the reimbursement value by \$30 for that day). Failures to comply with this policy will result in disciplinary actions.

If meals are furnished at a nominal or no cost to the employee or are included within the conference/event registration fee, the per diem allowance for meals and incidental expenses (M&IE allowance) must be adjusted by deducting the appropriate amount, for each meal. Bureau Chief/Department head, at its discretion, may allow the employee to claim the full M&IE allowance if employee is unable to consume the furnished meal(s) because of medical requirements or religious belief.

- (f) *Lodging reimbursement.* Lodging reimbursement is limited to Non-local travel requiring an overnight stay and must be supported by itemized receipts which list the traveler's name, the date, time, location of the lodging, and detail every individual item included in the bill. Travelers are to use the most economical hotel or the preferred hotel offered by the conference unless there is justification approved by the Appropriate Authorizing Party on the Reimbursement Form. Travelers will receive the lesser of the actual costs or the current federal travel allowance for lodging published by the General Services Administration at <https://www.gsa.gov/travel/plan-book/per-diem-rates> unless the increased rate is approved by the Appropriate Authorizing Party.



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(g) *Reimbursement for taxi or ride share.* When the Employee or Official uses a taxi or ride sharing company, the total metered fare (including surcharges, fees and taxes) is eligible for reimbursement. Tipping on taxis or ride sharing may not exceed \$2.00, or 20% of the ride - whichever amount is greater.

E. **Business needs that cannot be obtained using the methods provided in the Cook County Procurement Code.** On occasion, necessary business needs are unable to be met using the methods provided in the Cook County Procurement Code. The Official or Employee incurring these expenses must demonstrate it is a Necessary Business Expense with a clear and legitimate business purpose. For technology-related necessary business expenses, the Official and Employee incurring the expense must also demonstrate compliance with the Bureau of Technology’s Concurrence Process or other similarly applicable policy.

F. **Miscellaneous.** Any other Necessary Business Expense or loss incurred within the Official’s or Employee’s scope of employment or related to telecommuting and directly related to services performed for the employer as permitted under Illinois Wage Payment and Collection Act, 820 ILCS 115 et. seq.

IV. PROCESS FOR REQUESTING PRE-AUTHORIZATION FOR ELIGIBLE NECESSARY BUSINESS EXPENSES AND SEEKING REIMBURSEMENT

A. **General:** Being reimbursed for a Necessary Business Expense reimbursement is contingent on compliance with the provisions of this policy; obtaining the appropriate pre-authorization; and completion and timely submission of the appropriate forms with supporting documentation, including but not limited to original receipts. Receipts must be legible; electronic copies including clear photographs of receipts will be accepted as originals. Where supporting documentation does not exist or is missing or lost, the Employee or Official shall submit the Affidavit for Lost Receipts form regarding any such receipts.

B. **Pre-Authorization to Incur a Necessary Business Expense:** Employees and Officials are required to obtain pre-approval before incurring any Necessary Business Expense above \$300.00 by submitting the Pre-Authorization Form to the Appropriate Authorizing Party, and in the case of international travel, the Pre-Authorization Form must also be submitted to the Budget Director. Employees and Officials shall request authorization to incur a Necessary Business Expense of \$300.00 or more per event/incident/travel using the Pre-Authorization Form at least thirty (30) calendar days in advance of having to incur the expenditure or loss so the Appropriate Authorizing Party has an opportunity to assess and potentially approve the request in accordance with this



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policy. If the pre-authorization or the thirty (30) day period is not practicable, the Requester must provide a justification on the Pre-Authorization Form and/or Reimbursement Form for deviating from the 30 day requirement.

1. Eligible Necessary Business Expenses other than travel.

The Pre-Authorization Form must be completed by the Requester and sent to the Appropriate Approving Party supported by:

- (a) the details of the expense(s) to be incurred, including the amount and when and where the purchase or expense will be made;
- (b) the reason and purpose of the purchase or expense; and
- (c) why the item is not being purchased using the methods provided in the Cook County Procurement Code.

2. Travel Expenses.

- (a) No Pre-Authorization Form is required for Local Travel.
- (b) To request Non-local travel authorization, the Pre-Authorization Form must be completed by the Requester and sent to the Appropriate Approving Party supported by an agenda and estimate of travel costs. The Documentation regarding anticipated meal and lodging costs shall be included along with the current federal travel allowance for lodging and per diem meal rates published by the General Services Administration at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
- (c) For regularly re-occurring Local or Non-local travel that would be considered a Necessary Business Expense, the Appropriate Approving Party has the discretion to establish a process to pre-approve such travel.



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C. **Appropriate Authorizing Party.** To authorize incurring Necessary Business Expenses, the Pre-Authorization Form must be reviewed and approved by the Appropriate Authorizing Party. By signing the Pre-Authorization Form, the Appropriate Authorizing Party certifies:

1. The expenditure is a Necessary Business Expense as provided by this policy, including the appropriateness of the expenditure and the reasonableness of the amount;
2. The Requester has submitted a completed and accurate Pre-Authorization Form with required supporting documentation; and
3. Appropriate Funding is available to pay for the expense.
4. In addition, if the Appropriate Authorizing Party determines that the requested expenditure is not necessary or should be requested through the Procurement Code process, then the Employee or Official shall not incur the expense on the County’s behalf and will not be entitled to reimbursement under this policy.

D. **Submission of Reimbursement Requests, Review and Approval.**

1. All requests seeking reimbursement, with the appropriate supporting documentation and Expense Report, must be submitted to the Appropriate Authorizing Party within 60 calendar days of the later of (1) incurring the expense or (2) the business purpose, travel, or event has occurred. By signing the Expense Report, the Requester attests to its truthfulness and assumes personal responsibility for its accuracy.
2. Submission of the Expense Report to the Appropriate Authorizing Party shall also include copies of itemized receipts for all expenses if an itemized receipt is lost or does not exist. The Requester needs to complete the Affidavit for Lost Receipts Form to attest to the incurring of such expense and why no documentation is being submitted to support the particular expense reimbursement request. Cash payments will not be reimbursed without proof of payment.
3. Within 21 calendar days of receipt of the Business and/or Travel Expense Reimbursement request, the approved request by the Appropriate Authorizing Party and the supporting documentation shall be sent by the Appropriate Authorizing Party to the department’s assigned Budget Analyst in Budget. By approving the reimbursement request and forwarding to the Budget Analyst, the Appropriate Authorizing Party certifies the



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appropriateness of the expenditure and the reasonableness of the amount; the availability of Appropriated Funds; compliance with applicable reimbursement policies; and completeness of supporting documentation.

4. Review of all requests for reimbursement shall be timely made by Budget. Upon review, Budget will approve the request, return the request to the Appropriate Approving Party for correction or supplementation (i.e., credit card statement and Affidavit for Lost Receipts Form, in the event of lost receipts), or deny the request as not being in compliance with this Policy. If approved, Budget will submit the reimbursement request to the Comptroller’s Office for payment. Failure to timely correct or supplement a request for reimbursement as required by Budget shall result in denial of reimbursement.
5. Timing and method of reimbursement payment. Employees or Officials will receive authorized reimbursements as part of their next regular paycheck during the pay period following the expense having been incurred, and the reimbursement request being processed, provided compliance with this Policy and the procedures established herein. Advanced payments to the requestor are strictly prohibited under this policy.

E. Resources:

General information concerning this Policy may be obtained by contacting the Chief Financial Officer (or designee).

F. Related Policies

- The Cook County Procurement Code
- The County’s Vehicle Collision Policy
- The County’s Fuel Use Policy
- The County’s AVL GPS Policy
- The County’s Vehicle Policy
- Applicable Agency Reasonable Accommodation Policy for Employees and Applicants with Disabilities
- Applicable Agency Telecommuting Policy
- Applicable Agency Tuition Reimbursement Policy
- The County’s Ethics Ordinance



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G. Non-Compliance

Failure to comply with the provisions of this policy may result in denial of reimbursement and/or subject an Employee or Official to discipline, up to and including discharge, in accordance with the personnel rules and/or collective bargaining agreement, if applicable, and ethics fines or penalties.

ATTACHMENT C

**Cook County
Office of the Chief Procurement Officer
Identification of Subcontractor/Supplier/Subconsultant Form**

OCPO ONLY:	
<input type="checkbox"/>	Disqualification
<input checked="" type="checkbox"/>	Check Complete

The Bidder/Proposer/Respondent ("the Contractor") will fully complete and execute and submit an Identification of Subcontractor/Supplier/Subconsultant Form ("ISF") with each Bid, Request for Proposal, and Request for Qualification. **The Contractor must complete the ISF for each Subcontractor, Supplier or Subconsultant which shall be used on the Contract.** In the event that there are any changes in the utilization of Subcontractors, Suppliers or Subconsultants, the Contractor must file an updated ISF.

Bid/RFP/RFQ No.: 2203-05181-A1	Date: 12/10/25
Total Bid or Proposal Amount: \$4,946,090.00	Contract Title: Information Security, Governance Risk and Compliance, and Incident Response Services
Contractor: Deloitte & Touche LLP	Subcontractor/Supplier/ Subconsultant to be added or substitute: Ascent Innovations LLC
Authorized Contact for Contractor: Vik Bansal	Authorized Contact for Subcontractor/Supplier/ Subconsultant: Sohena Hafiz
Email Address (Contractor): vbansal@deloitte.com	Email Address (Subcontractor): ai.partners@ascent365.com
Company Address (Contractor): 111 S. Wacker Dr	Company Address (Subcontractor): 475 N. Martingale Suite 320
City, State and Zip (Contractor): Chicago, IL 60606	City, State and Zip (Subcontractor): Schaumburg, IL 60173
Telephone and Fax (Contractor): 312-486-4430	Telephone and Fax (Subcontractor): 847-572-8000
Estimated Start and Completion Dates (Contractor): Upon contract execution	Estimated Start and Completion Dates (Subcontractor): Upon contract execution

Note: Upon request, a copy of all written subcontractor agreements must be provided to the OCPO.

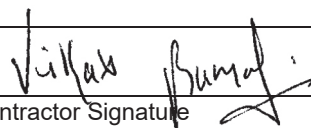
<u>Description of Services or Supplies</u>	<u>Total Price of Subcontract for Services or Supplies</u>
To provide security compliance and risk management services. It will include controls and	17.5% / \$865,565.75

The subcontract documents will incorporate all requirements of the Contract awarded to the Contractor as applicable. The subcontract will in no way hinder the Subcontractor/Supplier/Subconsultant from maintaining its progress on any other contract on which it is either a Subcontractor/Supplier/Subconsultant or principal contractor. This disclosure is made with the understanding that the Contractor is not under any circumstances relieved of its abilities and obligations, and is responsible for the organization, performance, and quality of work. **This form does not approve any proposed changes, revisions or modifications to the contract approved MBE/WBE Utilization Plan. Any changes to the contract's approved MBE/WBE/Utilization Plan must be submitted to the Office of the Contract Compliance.**

Deloitte & Touche LLP

Contractor
Vik Bansal

Name
Principal

Title  12/10/25

Prime Contractor Signature Date



Memorandum

Date: December 11, 2025

TO: Raffi Sarrafian, Chief Procurement Officer
 Office of the Chief Procurement Officer

FROM: JEANETTA CARDINE
 Jeanetta Cardine, Deputy Director
 Compliance Center of Excellence
 Center of Business Enterprise Development

RE: Contract No. 2203-05181 Amendment 1
 Information Security, Governance Risk and Compliance and Incident Response
 Bureau of Technology (BOT)
 Contractor: Deloitte & Touche LLP
 Original Contract Amount: \$4,684,830.00
 Original Contract Term: December 1, 2023 – November 30, 2027
 Increased Contract Value: \$261,260 and no change to the contract term (Amendment 1)
 Revised Contract Value: \$4,946,090.00
 RFP – Professionals Services
 Contract Goal: 17.5% MWBE

Dear Mr. Sarrafian:

The Center of Business Enterprise Development is in receipt of the above-reference contract amendment and has reviewed it for compliance with the Minority- and Women- owned Business Enterprises (MBE/WBE) Ordinance. After careful review, it has been determined this amendment is responsive to the Ordinance.

Original Contract Utilization Plan (Based on Contract Value \$4,684,830.00)

MBE/WBE	Status	Certifying Agency	Commitment (Direct)
Ascent Innovations LLC.	M/WBE (AAPI F)	Cook County	17.5%
Total			17.5%

Amendment 1 Utilization Plan (Based on Revised Contract Value \$4,946,090.00)

MBE/WBE	Status	Certifying Agency	Commitment (Direct)
Ascent Innovations LLC	M/WBE (AAPI F)	Cook County	17.5%
Total			17.5%



COOK COUNTY
OFFICE OF THE
**Chief Procurement
Officer**

Amendment 1 increases the contract value by \$261,260 from 44,684,830 to a revised contract value of \$4,946,090, no change to the contract term, and the Office of the County Auditor was added into the contract.

Revised MBE/WBE forms were used in the determination of the responsiveness of this contract amendment.

JC/mm

CC: David May, (Procurement)
Heath Wolfe, (Auditor)



MBE/WBE UTILIZATION PLAN - FORM 1

BIDDER/PROPOSER HEREBY STATES that all MBE/WBE firms included in this Plan are certified MBEs/WBEs by at least one of the entities listed in the General Conditions - Section 19.

I. BIDDER/PROPOSER MBE/WBE STATUS: (check the appropriate line)

Bidder/Proposer is a certified MBE or WBE firm. (If so, attach copy of current Letter of Certification)

Bidder/Proposer is a Joint Venture and one or more Joint Venture partners are certified MBEs or WBEs. (If so, attach copies of Letter(s) of Certification, a copy of Joint Venture Agreement clearly describing the role of the MBE/WBE firm(s) and its ownership interest in the Joint Venture and a completed Joint Venture Affidavit.

Bidder/Proposer is not a certified MBE or WBE firm, nor a Joint Venture with MBE/WBE partners, but will utilize MBE and WBE firms either directly or indirectly in the performance of the Contract. (If so, complete Sections II below and the Letter(s) of Intent - Form 2).

II.

Direct Participation of MBE/WBE Firms

Indirect Participation of MBE/WBE Firms

NOTE: Where goals have not been achieved through direct participation, Bidder/Proposer shall include documentation outlining efforts to achieve Direct Participation at the time of Bid/Proposal submission. Indirect Participation will only be considered after all efforts to achieve Direct Participation have been exhausted. Only after written documentation of Good Faith Efforts is received will Indirect Participation be considered.

MBEs/WBEs that will perform as subcontractors/suppliers/consultants include the following:

MBE/WBE Firm: Ascent Innovations LLC

Address: 475 N. Martingale Suite 320

E-mail: ai.partners@ascent365.com

Contact Person: Sohena Hafiz Phone: 847-572-8000

Dollar Amount Participation: \$ \$865,565.75.

Percent Amount of Participation: 17.5% %

*Letter of Intent attached?

Yes

No

*Current Letter of Certification attached?

Yes

No

MBE/WBE Firm: _____

Address: _____

E-mail: _____

Contact Person: _____ Phone: _____

Dollar Amount Participation: \$ _____

Percent Amount of Participation: _____ %

*Letter of Intent attached?

Yes

No

*Current Letter of Certification attached?

Yes

No

Attach additional sheets as needed.

*** Letter(s) of Intent and current Letters of Certification must be submitted at the time of bid.**



MBE/WBE LETTER OF INTENT - FORM 2

MWBE Firm: Ascent Innovations LLC
 Contact Person: Sohena Hafiz
 Address: 475 N. Martingale Suite 320
 City/State: Schaumburg, IL Zip: 60173
 Phone: 847-572-8000 Fax: 800-572-8210
 Email: ai.partners@ascent365.com

Certifying Agency: Cook County, IL
 Certification Expiration Date: 1/9/26
 Ethnicity: Asian Indian
 Bid/Proposal/Contract #: Contract No. 2203-05181 Amendment No. 1
 FEIN #: 27-1301225

Participation: Direct Indirect

Will the MWBE firm be subcontracting any of the goods or services of this contract to another firm?

No Yes - Please attach explanation. Proposed Subcontractor(s): _____

The undersigned MWBE is prepared to provide the following Commodities/Services for the above named Project/ Contract: (If more space is needed to fully describe MWBE Firm's proposed scope of work and/or payment schedule, attach additional sheets)

To provide security compliance and risk management services. It will include controls and risk assessment, conducting vulnerability assessments and developing reports.

Indicate the **Dollar Amount, Percentage, and the Terms of Payment** for the above-described Commodities/ Services:

17.5%, \$865,565.75.

THE UNDERSIGNED PARTIES AGREE that this Letter of Intent will become a binding Subcontract Agreement for the above work, conditioned upon (1) the Bidder/Proposer's receipt of a signed contract from the County of Cook; (2) Undersigned Subcontractor remaining compliant with all relevant credentials, codes, ordinances and statutes required by Contractor, Cook County, and the State to participate as a MBE/WBE firm for the above work. The Undersigned Parties do also certify that they did not affix their signatures to this document until all areas under Description of Service/ Supply and Fee/Cost were completed.

[Signature]
Signature (MWBE)

Sohena Hafiz
Print Name

Ascent Innovations LLC
Firm Name

12/5/2025
Date

Subscribed and sworn before me

this 5 day of December, 2025.

Notary Public [Signature]

[Signature]
Signature (Prime Bidder/Proposer)

Vik Bansal
Print Name

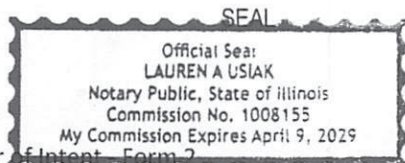
Deloitte & Touche LLP
Firm Name

12/09/2025
Date

Commonwealth of Virginia, County of Prince William
Subscribed and sworn before me

this 9th day of December, 2025.

Notary Public [Signature] Electronic Notary Public





Cook County MBE/WBE Non-Construction Certification Reciprocal Affidavit

Firm Name Ascent Innovations LLC
 Address 475 N. Martingale Rd. City Schaumburg
 County Cook State IL Zip 60173
 Phone (847) 572 8000 Email ai.partners@ascent365.com

I Sohena Hafiz President
(Authorized Representative) (Print Title)

of Ascent Innovations LLC do hereby affirm:
(Name of Firm)

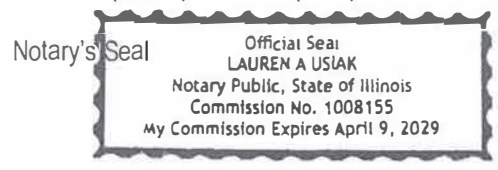
- 1) Ascent Innovations LLC is a Minority and/or Women Business Enterprise currently certified by the City of Chicago as: [] Black- [] Hispanic- [] Asian- [] Woman-owned business.
(Name of Firm)
- 2) With respect to Ascent Innovations LLC, the personal net worth of the qualifying (51%) individual(s) does not exceed \$2,767,082.23, excluding the individual's ownership interest in the M/WBE firm and the equity of the owner's primary residence, and otherwise meets the requirements of Chapter 34, Article IV of the Cook County Procurement Code. (As per Section 34-263 of the Cook County Procurement Code, an individual's personal net worth includes only his or her own Share of assets held jointly or as community/marital property with the individual's spouse.)
(Name of Firm)
- 3) The average annual gross receipts of Ascent Innovations LLC as derived from tax filings over the five most recent years, does not exceed the Small Business Size Standards published by the U.S. Small Business Administration found in Title 13, Code of Federal Regulations, Part 121. (<http://www.sba.gov/content/small-business-size-standards>)
(Name of Firm)

Upon penalty of perjury, I Sohena Hafiz affirm that, to the best of my knowledge and belief, the information herein is true and accurate.
(Authorized Representative)

Signature [Signature] Title President Date 12/5/2025

Subscribed and sworn to before me this 5 day of December, 2025
(Month) (Year)

[Signature]
(Notary's Signature)



My Commission Expires April 9 2029

PLEASE NOTE: This affidavit is good for a period of one year from the date of sworn signature. Any changes to your firm within that year may require a new form.

PETITION FOR PARTIAL OR FULL WAIVER – FORM 3

Bidder/Proposer: _____

Contract No./Title: _____

A. BIDDER/PROPOSER HEREBY REQUESTS:

- | | |
|-----------------------|--------------------------|
| _____ FULL MBE WAIVER | _____ PARTIAL MBE WAIVER |
| _____ FULL WBE WAIVER | _____ PARTIAL WBE WAIVER |
| _____ FULL DBE WAIVER | _____ PARTIAL DBE WAIVER |

B. REASON FOR PARTIAL/FULL WAIVER REQUEST:

Bidder/Proposer shall check each item applicable to its overall reason for a waiver request. Additionally, supporting documentation shall be submitted with this request.

- _____ (1) Lack of sufficient qualified MBEs and/or WBEs capable of providing the goods or services required by the contract.
- _____ (2) The specifications and necessary requirements for performing the contract make it impossible or economically infeasible to divide the contract to enable the contractor to utilize MBEs and/or WBEs in accordance with the applicable participation.
- _____ (3) Price(s) quoted by potential MBEs and/or WBEs are above competitive levels and increase cost of doing business and would make acceptance of such MBE and/or WBE bid economically impracticable, taking into consideration the percentage of total contract price represented by such MBE and/or WBE bid.
- _____ (4) There are other relevant factors making it impossible or economically infeasible to utilize MBE and/or WBE firms.

GOOD FAITH EFFORT TRANSPARENCY REPORT

Contract No.
2203 -05181 - A1

C. GOOD FAITH EFFORTS TO OBTAIN PARTICIPATION (attach sheets as necessary as Schedule 1)
Bidder/Proposer shall explain and detail the following Good Faith Efforts undertook to meet Cook County's contract specific goals.

1. Please attach to this form a detailed list of any and all PCEs, stating the PCE certification (MBE and/or WBE as defined by the Cook County Municipal Code) and with whom from the contacted PCEs the Bidder/Proposer engaged, contacted, and/or communicated with in the County's Market Place;
Timelines:
 - a. When the Bidder/Proposer knew of the bid;
 - b. When the Bidder/Proposer contacted the PCE(s);
 - c. When the Bidder/Proposer formulated its bid and utilization plan;
and
 - d. When was the bid request due date.
2. The number of timely attempts to contact PCEs providing the type of supplies, equipment, goods, and/or services required for the Procurement, including but not limited to;
 - a. Dates of each contact attempt for each contacted PCE;
 - b. Whom, if anyone, the Bidder/Proposer communicated and/or corresponded (including written, virtual, digital, electronic, and other feasible methods of communication);
 - c. The number of unsuccessful attempts to communicate or correspond with PCEs; and
 - d. Attach copies of all solicitations to contacted PCEs.
3. How the Bidder/Proposer proposed to divide the procurement requirements into small tasks and/or quantities into economically feasible units to promote PCE participation.
4. Whether and to what degree the requesting party will endeavor to maximize indirect participation.
5. Detailed explanation of use, if any, of the Center of Business Enterprise Development Compliance services and staff.
6. Detailed explanation of timely notification and usage of services and assistance provided by community, minority, and/or women business organizations.
7. Attach any other documentation relative to Good Faith Efforts in complying with MBE and WBE participation.

GOOD FAITH EFFORT TRANSPARENCY REPORT

Contract No.
2203 -05181 - A1

By signing below, I affirm under penalty of perjury the information provided in the Petition for Full or Partial Waiver/Good Faith Effort Transparency Report is truthful, accurate, and complete, to the best of my knowledge and capacity. I agree any finding of false, fraudulent, and/or otherwise misleading information will automatically disqualify the request for a waiver and County's Center of Business Enterprise Development reserves the right to pursue additional actions and/or remedies against the requesting Bidder/Proposer.

Signature and Title of Bidder/Proposer Title Date



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/05/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER MARSH USA, LLC. 1166 Avenue of the Americas New York, NY 10036 Attn: realestate.certrequest@marsh.com CN102871568-STND-GAWU-25-26	CONTACT NAME: PHONE (A/C, No. Ext): E-MAIL ADDRESS:		FAX (A/C, No.):
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Deloitte LLP; Deloitte & Touche LLP; Deloitte Consulting LLP; Deloitte Tax LLP; Deloitte Services LP; Deloitte Financial Advisory Services LLP; Deloitte Transactions and Business Analytics LLP 30 Rockefeller Plaza New York, NY 10112	INSURER A: Continental Casualty Company		20443
	INSURER B: The Continental Insurance Company		35289
	INSURER C: National Fire Insurance Company of Hartford		20478
	INSURER D: American Casualty Company of Reading, PA		20427
	INSURER E: Valley Forge Insurance Company		20508
	INSURER F:		

COVERAGES **CERTIFICATE NUMBER:** NYC-011723611-04 **REVISION NUMBER:** 5

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:	Y	Y	GL 6024588868	06/01/2025	06/01/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY	Y	Y	BUA 6024588871	06/01/2025	06/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 5,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000	Y	Y	7014955544	06/01/2025	06/01/2026	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	Y	WC 6024588837 (AOS)	06/01/2025	06/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER
D				WC 6024588840 (CA)	06/01/2025	06/01/2026	E.L. EACH ACCIDENT \$ 1,000,000
E			N/A	WC 6024588854 (AZ, OR, WI)	06/01/2025	06/01/2026	E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
E	Stop Gap (OH, ND, WA)			GAP 6042880616 (OH, ND, WA)	06/01/2025	06/01/2026	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Re: Contract #2203-05181

 Cook County, its officials, employees, and agents are included as Additional Insured (except Workers' Compensation) where required by written contract. General and Auto Liability are primary and non-contributory over any existing insurance and limited to liability arising out of the operations of the named insured subject to policy terms and conditions. Waiver of subrogation is applicable where required by written contract and subject to policy terms and conditions.

CERTIFICATE HOLDER Cook County Office of the Chief Procurement Officer 161 N. Clark Street Suite 2300 Chicago, IL 60601	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Marsh USA LLC</i>
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/05/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER MARSH USA, LLC. 1166 AVENUE OF THE AMERICAS NEW YORK, NY 10036 Attn: RealEstate.CertRequest@marsh.com CN102871568-STND-PROF-25-26	CONTACT NAME: _____ PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: _____														
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: Swiss Re Corporate Solutions Capacity Insurance Corp.</td> <td>29874</td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Swiss Re Corporate Solutions Capacity Insurance Corp.	29874	INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:
INSURER(S) AFFORDING COVERAGE	NAIC #														
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INSURER B:															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															
INSURED Deloitte LLP; Deloitte & Touche LLP; Deloitte Consulting LLP; Deloitte Tax LLP; Deloitte Services LP; Deloitte Financial Advisory Services LLP; Deloitte Transactions and Business Analytics LLP 30 Rockefeller Plaza New York, NY 10112															

COVERAGES **CERTIFICATE NUMBER:** NYC-011723613-05 **REVISION NUMBER:** 4

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: _____						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			5477.3	06/01/2025	06/01/2026	Per Claim 1,000,000 Aggregate 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Re: Contract #2203-05181

- This policy is non-cancellable during the period shown.
 - The issuance of this certificate of insurance does not make the person or organization to whom it is issued an additional insured, nor does it modify in any manner the contract of insurance between the insured and the insurer.
- Cyber, network, privacy, confidentiality and technology errors and omissions are included in the Professional Liability coverage form.

CERTIFICATE HOLDER Cook County Office of the Chief Procurement Officer 161 N. Clark Street Suite 2300 Chicago, IL 60601	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Marsh USA LLC</i>
--	--

**COOK COUNTY
ECONOMIC DISCLOSURE STATEMENT
AND EXECUTION DOCUMENT
INDEX**

Section	Description	Pages
1	Instructions for Completion of EDS	EDS i - ii
2	Certifications	EDS 1- 2
3	Economic and Other Disclosures, Affidavit of Child Support Obligations, Disclosure of Ownership Interest and Familial Relationship Disclosure Form	EDS 3 – 12
4	Cook County Affidavit for Wage Theft Ordinance	EDS 13-14
5	Contract and EDS Execution Page	EDS 15
6	Cook County Signature Page	EDS 16

SECTION 1
INSTRUCTIONS FOR COMPLETION OF
ECONOMIC DISCLOSURE STATEMENT AND EXECUTION DOCUMENT

This Economic Disclosure Statement and Execution Document (“EDS”) is to be completed and executed by every Bidder on a County contract, every Proposer responding to a Request for Proposals, and every Respondent responding to a Request for Qualifications, and others as required by the Chief Procurement Officer. The execution of the EDS shall serve as the execution of a contract awarded by the County. The Chief Procurement Officer reserves the right to request that the Bidder or Proposer, or Respondent provide an updated EDS on an annual basis.

Definitions. Terms used in this EDS and not otherwise defined herein shall have the meanings given to such terms in the Instructions to Bidders, General Conditions, Request for Proposals, Request for Qualifications, as applicable.

Affiliate means a person that directly or indirectly through one or more intermediaries, Controls is Controlled by, or is under common Control with the Person specified.

Applicant means a person who executes this EDS.

Bidder means any person who submits a Bid.

Code means the Code of Ordinances, Cook County, Illinois available on municode.com.

Contract shall include any written document to make Procurements by or on behalf of Cook County.

Contractor or *Contracting Party* means a person that enters into a Contract with the County.

Control means the unfettered authority to directly or indirectly manage governance, administration, work, and all other aspects of a business.

EDS means this complete Economic Disclosure Statement and Execution Document, including all sections listed in the Index and any attachments.

Joint Venture means an association of two or more Persons proposing to perform a for-profit business enterprise. Joint Ventures must have an agreement in writing specifying the terms and conditions of the relationship between the partners and their relationship and respective responsibility for the Contract

Lobby or *lobbying* means to, for compensation, attempt to influence a County official or County employee with respect to any County matter.

Lobbyist means any person who lobbies.

Person or *Persons* means any individual, corporation, partnership, Joint Venture, trust, association, Limited Liability Company, sole proprietorship or other legal entity.

Prohibited Acts means any of the actions or occurrences which form the basis for disqualification under the Code, or under the Certifications hereinafter set forth.

Proposal means a response to an RFP.

Proposer means a person submitting a Proposal.

Response means response to an RFQ.

Respondent means a person responding to an RFQ.

RFP means a Request for Proposals issued pursuant to this Procurement Code.

RFQ means a Request for Qualifications issued to obtain the qualifications of interested parties.

**INSTRUCTIONS FOR COMPLETION OF
ECONOMIC DISCLOSURE STATEMENT AND EXECUTION DOCUMENT**

Section 1: Instructions. Section 1 sets forth the instructions for completing and executing this EDS.

Section 2: Certifications. Section 2 sets forth certifications that are required for contracting parties under the Code and other applicable laws. Execution of this EDS constitutes a warranty that all the statements and certifications contained, and all the facts stated, in the Certifications are true, correct and complete as of the date of execution.

Section 3: Economic and Other Disclosures Statement. Section 3 is the County's required Economic and Other Disclosures Statement form. Execution of this EDS constitutes a warranty that all the information provided in the EDS is true, correct and complete as of the date of execution, and binds the Applicant to the warranties, representations, agreements and acknowledgements contained therein.

Required Updates. The Applicant is required to keep all information provided in this EDS current and accurate. In the event of any change in the information provided, including but not limited to any change which would render inaccurate or incomplete any certification or statement made in this EDS, the Applicant shall supplement this EDS up to the time the County takes action, by filing an amended EDS or such other documentation as is required.

Additional Information. The County's Governmental Ethics and Campaign Financing Ordinances impose certain duties and obligations on persons or entities seeking County contracts, work, business, or transactions, and the Applicant is expected to comply fully with these ordinances. For further information please contact the Director of Ethics at (312) 603-4304 (69 W. Washington St. Suite 3040, Chicago, IL 60602) or visit the web-site at cookcountyil.gov/ethics-board-of.

Authorized Signers of Contract and EDS Execution Page. If the Applicant is a corporation, the President and Secretary must execute the EDS. In the event that this EDS is executed by someone other than the President, attach hereto a certified copy of that section of the Corporate By-Laws or other authorization by the Corporation, satisfactory to the County that permits the person to execute EDS for said corporation. If the corporation is not registered in the State of Illinois, a copy of the Certificate of Good Standing from the state of incorporation must be submitted with this Signature Page.

If the Applicant is a partnership or joint venture, all partners or joint venturers must execute the EDS, unless one partner or joint venture has been authorized to sign for the partnership or joint venture, in which case, the partnership agreement, resolution or evidence of such authority satisfactory to the Office of the Chief Procurement Officer must be submitted with this Signature Page.

If the Applicant is a member-managed LLC all members must execute the EDS, unless otherwise provided in the operating agreement, resolution or other corporate documents. If the Applicant is a manager-managed LLC, the manager(s) must execute the EDS. The Applicant must attach either a certified copy of the operating agreement, resolution or other authorization, satisfactory to the County, demonstrating such person has the authority to execute the EDS on behalf of the LLC. If the LLC is not registered in the State of Illinois, a copy of a current Certificate of Good Standing from the state of incorporation must be submitted with this Signature Page.

If the Applicant is a Sole Proprietorship, the sole proprietor must execute the EDS.

A "Partnership" "Joint Venture" or "Sole Proprietorship" operating under an Assumed Name must be registered with the Illinois county in which it is located, as provided in 805 ILCS 405 (2012), and documentation evidencing registration must be submitted with the EDS.

Effective October 1, 2016 all foreign corporations and LLCs must be registered with the Illinois Secretary of State's Office unless a statutory exemption applies to the applicant. Applicants who are exempt from registering must provide a written statement explaining why they are exempt from registering as a foreign entity with the Illinois Secretary of State's Office.

SECTION 2**CERTIFICATIONS**

THE FOLLOWING CERTIFICATIONS ARE MADE PURSUANT TO STATE LAW AND THE CODE. THE APPLICANT IS CAUTIONED TO CAREFULLY READ THESE CERTIFICATIONS PRIOR TO SIGNING THE SIGNATURE PAGE. SIGNING THE SIGNATURE PAGE SHALL CONSTITUTE A WARRANTY BY THE APPLICANT THAT ALL THE STATEMENTS, CERTIFICATIONS AND INFORMATION SET FORTH WITHIN THESE CERTIFICATIONS ARE TRUE, COMPLETE AND CORRECT AS OF THE DATE THE SIGNATURE PAGE IS SIGNED. THE APPLICANT IS NOTIFIED THAT IF THE COUNTY LEARNS THAT ANY OF THE FOLLOWING CERTIFICATIONS WERE FALSELY MADE, THAT ANY CONTRACT ENTERED INTO WITH THE APPLICANT SHALL BE SUBJECT TO TERMINATION.

A. PERSONS AND ENTITIES SUBJECT TO DISQUALIFICATION

No person or business entity shall be awarded a contract or sub-contract, for a period of five (5) years from the date of conviction or entry of a plea or admission of guilt, civil or criminal, if that person or business entity:

- 1) Has been convicted of an act committed, within the State of Illinois, of bribery or attempting to bribe an officer or employee of a unit of state, federal or local government or school district in the State of Illinois in that officer's or employee's official capacity;
- 2) Has been convicted by federal, state or local government of an act of bid-rigging or attempting to rig bids as defined in the Sherman Anti-Trust Act and Clayton Act. Act. 15 U.S.C. Section 1 *et seq.*;
- 3) Has been convicted of bid-rigging or attempting to rig bids under the laws of federal, state or local government;
- 4) Has been convicted of an act committed, within the State, of price-fixing or attempting to fix prices as defined by the Sherman Anti-Trust Act and the Clayton Act. 15 U.S.C. Section 1, *et seq.*;
- 5) Has been convicted of price-fixing or attempting to fix prices under the laws the State;
- 6) Has been convicted of defrauding or attempting to defraud any unit of state or local government or school district within the State of Illinois;
- 7) Has made an admission of guilt of such conduct as set forth in subsections (1) through (6) above which admission is a matter of record, whether or not such person or business entity was subject to prosecution for the offense or offenses admitted to; or
- 8) Has entered a plea of *nolo contendere* to charge of bribery, price-fixing, bid-rigging, or fraud, as set forth in subparagraphs (1) through (6) above.

In the case of bribery or attempting to bribe, a business entity may not be awarded a contract if an official, agent or employee of such business entity committed the Prohibited Act on behalf of the business entity and pursuant to the direction or authorization of an officer, director or other responsible official of the business entity, and such Prohibited Act occurred within three years prior to the award of the contract. In addition, a business entity shall be disqualified if an owner, partner or shareholder controlling, directly or indirectly, 20% or more of the business entity, or an officer of the business entity has performed any Prohibited Act within five years prior to the award of the Contract.

THE APPLICANT HEREBY CERTIFIES THAT: The Applicant has read the provisions of Section A, Persons and Entities Subject to Disqualification, that the Applicant has not committed any Prohibited Act set forth in Section A, and that award of the Contract to the Applicant would not violate the provisions of such Section or of the Code.

B. BID-RIGGING OR BID ROTATING

THE APPLICANT HEREBY CERTIFIES THAT: *In accordance with 720 ILCS 5/33 E-11, neither the Applicant nor any Affiliated Entity is barred from award of this Contract as a result of a conviction for the violation of State laws prohibiting bid-rigging or bid rotating.*

C. DRUG FREE WORKPLACE ACT

THE APPLICANT HEREBY CERTIFIES THAT: The Applicant will provide a drug free workplace, as required by (30 ILCS 580/3).

D. DELINQUENCY IN PAYMENT OF TAXES

THE APPLICANT HEREBY CERTIFIES THAT: *The Applicant is not an owner or a party responsible for the payment of any tax or fee administered by Cook County, such as bar award of a contract or subcontract pursuant to the Code, Chapter 34, Section 34-171.*

E. HUMAN RIGHTS ORDINANCE

No person who is a party to a contract with Cook County ("County") shall engage in unlawful discrimination or sexual harassment against any individual in the terms or conditions of employment, credit, public accommodations, housing, or provision of County facilities, services or programs (Code Chapter 42, Section 42-30 *et seq.*).

F. ILLINOIS HUMAN RIGHTS ACT

THE APPLICANT HEREBY CERTIFIES THAT: *It is in compliance with the Illinois Human Rights Act (775 ILCS 5/2-105), and agrees to abide by the requirements of the Act as part of its contractual obligations.*

G. INSPECTOR GENERAL (COOK COUNTY CODE, CHAPTER 34, SECTION 34-174 and Section 34-250)

The Applicant has not willfully failed to cooperate in an investigation by the Cook County Independent Inspector General or to report to the Independent Inspector General any and all information concerning conduct which they know to involve corruption, or other criminal activity, by another county employee or official, which concerns his or her office of employment or County related transaction.

The Applicant has reported directly and without any undue delay any suspected or known fraudulent activity in the County's Procurement process to the Office of the Cook County Inspector General.

H. CAMPAIGN CONTRIBUTIONS (COOK COUNTY CODE, CHAPTER 2, SECTION 2-585)

THE APPLICANT CERTIFIES THAT: It has read and shall comply with the Cook County's Ordinance concerning campaign contributions, which is codified at Chapter 2, Division 2, Subdivision II, Section 585, and can be read in its entirety at www.municode.com.

I. GIFT BAN, (COOK COUNTY CODE, CHAPTER 2, SECTION 2-574)

THE APPLICANT CERTIFIES THAT: It has read and shall comply with the Cook County's Ordinance concerning receiving and soliciting gifts and favors, which is codified at Chapter 2, Division 2, Subdivision II, Section 574, and can be read in its entirety at www.municode.com.

J. LIVING WAGE ORDINANCE PREFERENCE (COOK COUNTY CODE, CHAPTER 34, SECTION 34-160);

Unless expressly waived by the Cook County Board of Commissioners, the Code requires that a living wage must be paid to individuals employed by a Contractor which has a County Contract and by all subcontractors of such Contractor under a County Contract, throughout the duration of such County Contract. The amount of such living wage is annually by the Chief Financial Officer of the County, and shall be posted on the Chief Procurement Officer's website.

The term "Contract" as used in Section 4, I, of this EDS, specifically excludes contracts with the following:

- 1) Not-For Profit Organizations (defined as a corporation having tax exempt status under Section 501(C)(3) of the United State Internal Revenue Code and recognized under the Illinois State not-for-profit law);
- 2) Community Development Block Grants;
- 3) Cook County Works Department;
- 4) Sheriff's Work Alternative Program; and
- 5) Department of Correction inmates.

SECTION 3

REQUIRED DISCLOSURES

1. DISCLOSURE OF LOBBYIST CONTACTS

List all persons that have made lobbying contacts on your behalf with respect to this contract:

Name	Address
<hr/>	
No lobbyist or agent employed by or working on behalf of Deloitte & Touche LLP has had any contact or communications	
<hr/>	
with any State/Public officer or employee concerning this bid or offer.	
<hr/>	
<hr/>	

2. LOCAL BUSINESS PREFERENCE STATEMENT (CODE, CHAPTER 34, SECTION 34-230)

Local business means a Person, including a foreign corporation authorized to transact business in Illinois, having a bona fide establishment located within the County at which it is transacting business on the date when a Bid is submitted to the County, and which employs the majority of its regular, full-time work force within the County. A Joint Venture shall constitute a Local Business if one or more Persons that qualify as a "Local Business" hold interests totaling over 50 percent in the Joint Venture, even if the Joint Venture does not, at the time of the Bid submittal, have such a bona fide establishment within the County.

a) Is Applicant a "Local Business" as defined above?

Yes: _____ No: _____

b) If yes, list business addresses within Cook County:

111 S. Wacker Drive

Chicago, IL 60606

c) Does Applicant employ the majority of its regular full-time workforce within Cook County?

Yes: No:

3. THE CHILD SUPPORT ENFORCEMENT ORDINANCE (CODE, CHAPTER 34, SECTION 34-172)

Every Applicant for a County Privilege shall be in full compliance with any child support order before such Applicant is entitled to receive or renew a County Privilege. When delinquent child support exists, the County shall not issue or renew any County Privilege, and may revoke any County Privilege.

All Applicants are required to review the Cook County Affidavit of Child Support Obligations attached to this EDS (EDS-5) and complete the Affidavit, based on the instructions in the Affidavit.

4. REAL ESTATE OWNERSHIP DISCLOSURES.

The Applicant must indicate by checking the appropriate provision below and providing all required information that either:

- a) The following is a complete list of all real estate owned by the Applicant in Cook County:

PERMANENT INDEX NUMBER(S): N/A

(ATTACH SHEET IF NECESSARY TO LIST ADDITIONAL INDEX NUMBERS)

OR:

- b) The Applicant owns no real estate in Cook County.

5. EXCEPTIONS TO CERTIFICATIONS OR DISCLOSURES.

If the Applicant is unable to certify to any of the Certifications or any other statements contained in this EDS and not explained elsewhere in this EDS, the Applicant must explain below:

None.

If the letters, "NA", the word "None" or "No Response" appears above, or if the space is left blank, it will be conclusively presumed that the Applicant certified to all Certifications and other statements contained in this EDS.

COOK COUNTY DISCLOSURE OF OWNERSHIP INTEREST STATEMENT

The Cook County Code of Ordinances (§2-610 *et seq.*) requires that any Applicant for any County Action must disclose information concerning ownership interests in the Applicant. This Disclosure of Ownership Interest Statement must be completed with all information current as of the date this Statement is signed. Furthermore, this Statement must be kept current, by filing an amended Statement, until such time as the County Board or County Agency shall take action on the application. The information contained in this Statement will be maintained in a database and made available for public viewing. **County reserves the right to request additional information to verify veracity of information contained in this statement.**

If you are asked to list names, but there are no applicable names to list, you must state NONE. An incomplete Statement will be returned and any action regarding this contract will be delayed. A failure to fully comply with the ordinance may result in the action taken by the County Board or County Agency being voided.

"Applicant" means any Entity or person making an application to the County for any County Action.

"County Action" means any action by a County Agency, a County Department, or the County Board regarding an ordinance or ordinance amendment, a County Board approval, or other County agency approval, with respect to contracts, leases, or sale or purchase of real estate.

"Person" "Entity" or "Legal Entity" means a sole proprietorship, corporation, partnership, association, business trust, estate, two or more persons having a joint or common interest, trustee of a land trust, other commercial or legal entity or any beneficiary or beneficiaries thereof.

This Disclosure of Ownership Interest Statement must be submitted by :

1. An Applicant for County Action and
2. A Person that holds stock or a beneficial interest in the Applicant and is listed on the Applicant's Statement (a "Holder") must file a Statement and complete #1 only under **Ownership Interest Declaration**.

Please print or type responses clearly and legibly. Add additional pages if needed, being careful to identify each portion of the form to which each additional page refers.

This Statement is being made by the Applicant or Stock/Beneficial Interest Holder

This Statement is an: Original Statement or Amended Statement

Identifying Information:

Name Deloitte & Touche LLP

D/B/A: N/A FEIN # Only: 13-3891517

Street Address: 111 S. Wacker Drive

City: Chicago State: IL Zip Code: 60606

Phone No.: 312-486-4430 Fax Number: N/A Email: vbansal@deloitte.com

Cook County Business Registration Number: N/A
(Sole Proprietor, Joint Venture Partnership)

Corporate File Number (if applicable): Registration No. 13290

Form of Legal Entity:

Sole Proprietor Partnership Corporation Trustee of Land Trust

Business Trust Estate Association Joint Venture

Other (describe) _____

Ownership Interest Declaration:

1. List the name(s), address, and percent ownership of each Person having a legal or beneficial interest (including ownership) of more than five percent (5%) in the Applicant/Holder.

Name	Address	Percentage Interest in Applicant/Holder
N/A		

2. If the interest of any Person listed in (1) above is held as an agent or agents, or a nominee or nominees, list the name and address of the principal on whose behalf the interest is held.

Name of Agent/Nominee	Name of Principal	Principal's Address
N/A		

3. Is the Applicant constructively controlled by another person or Legal Entity? [] Yes [] No
If yes, state the name, address and percentage of beneficial interest of such person, and the relationship under which such control is being or may be exercised.

Name	Address	Percentage of Beneficial Interest	Relationship

Corporate Officers, Members and Partners Information:

For all corporations, list the names, addresses, and terms for all corporate officers. For all limited liability companies, list the names, addresses for all members. For all partnerships and joint ventures, list the names, addresses, for each partner or joint venture.

Name	Address	Title (specify title of Office, or whether manager or partner/joint venture)	Term of Office
Please see Attachment #1 for Deloitte LLP partners and principals who reside in Illinois.			

Declaration (check the applicable box):

- I state under oath that the Applicant has withheld no disclosure as to ownership interest in the Applicant nor reserved any information, data or plan as to the intended use or purpose for which the Applicant seeks County Board or other County Agency action.
- I state under oath that the Holder has withheld no disclosure as to ownership interest nor reserved any information required to be disclosed.

Attachment #1 - Deloitte Touche LLP Partners and Principals

Albin, Bill	Kurowski, Susie	Van Houtte, Andy
Alkema, Doug	Lademan, Sara	Van Laan, Ben
Allegretti, Jim	Laverty, Neil	Voelkel, John
Allen, Chris	Leadstrom, Pete	Waelter, Anthony
Andersen, Crystal	Louderback, Todd	Walker, Joe
Arthur, Cassidy	Luecke, Tom	Wangard, Matt
Bahr, Matthew	Lund, Mike	Weinert McDonnell, Lesley
Bansal, Vik	Lynch, Jenny	Wilgenburg, Arie
Barta, Steve	Marsden, Ben	Wilson, Andy
Bauer, Kristin	Martini, Natalie	Wolfe, Stephanie
Becker, Elijah	May, Tyson	Yauch, Glenn
Bergner, Jeff	Meynen, Paul	Zitny, Elizabeth
Berrill, Liz	Misner, Tricia	
Buck, Tom	Nelson, Erica	
Caffarelli, Rich	Nowak, Dave	
Caruso, Chris	O'Dell, Jennifer	
Chand, Sharon	Oberst, David	
Cheadle, Carrie	Ollila, Eric	
Conroy, Sean	Pajula, Seema	
Conway, Pat	Pesa, Lauren	
Craanen, Diane	Pipala, Mike	
Cullen, Peggy	Poliquin, Daniel	
Davis, Jamie	Pollard, Bill	
Dhaval, Ravi	Ponton, Mindy	
Douce, Brian	Pringle, Lauren	
Frank, Dan	Rafique, Ayesha	
Fread, Amy	Regelbrugge, Adam	
Garrett, Brad	Rooney, Dan	
Grundman, Erich	Roop, John	
Guska, Bill	Ruben, Brian	
Hirsh, Jason	Russo, Anthony	
Hollack, Claudine	Scheibel, Patrick	
Hueber, Phil	Schreiber, Steve	
Huelsman, Trina	Schulte, Michael	
Jenkins, Kara	Shaikh, Matin	
Johnson, Drew	Sivakumaran, Shiva	
Johnson, Eric	Smith, Thalia	
Keefe, Tom	Stiltz, Zach	
Keyes, John	Strauss, Linards	
Klein, Sara	Szalony, Scott	
Knight, Robbie	Teriba, Olu	
Koenigsknecht, Jack	Treiber, John	
Kohn, Isaac	Truesdell, Allen	
Kulans, Art	Valdick, Mark	

COOK COUNTY DISCLOSURE OF OWNERSHIP INTEREST STATEMENT SIGNATURE PAGE

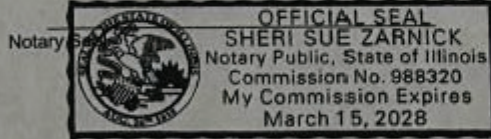
Name of Authorized Applicant/Holder Representative (please print or type) VIKAS BANSAAL
Signature *Vikas Bansaal*
E-mail address VBANSAAL@DELOITTE.COM

Title Principal
Date 12/8/2025
Phone Number 773.960.6193

Subscribed to and sworn before me
this 8th day of Dec. 2025

x *Shari Sue Zarnick*
Notary Public Signature

My commission expires: March 15, 2028



COOK COUNTY DISCLOSURE OF OWNERSHIP INTEREST STATEMENT

The Cook County Code of Ordinances (§2-610 *et seq.*) requires that any Applicant for any County Action must disclose information concerning ownership interests in the Applicant. This Disclosure of Ownership Interest Statement must be completed with all information current as of the date this Statement is signed. Furthermore, this Statement must be kept current, by filing an amended Statement, until such time as the County Board or County Agency shall take action on the application. The information contained in this Statement will be maintained in a database and made available for public viewing. **County reserves the right to request additional information to verify veracity of information contained in this statement.**

If you are asked to list names, but there are no applicable names to list, you must state NONE. An incomplete Statement will be returned and any action regarding this contract will be delayed. A failure to fully comply with the ordinance may result in the action taken by the County Board or County Agency being voided.

"Applicant" means any Entity or person making an application to the County for any County Action.

"County Action" means any action by a County Agency, a County Department, or the County Board regarding an ordinance or ordinance amendment, a County Board approval, or other County agency approval, with respect to contracts, leases, or sale or purchase of real estate.

"Person" "Entity" or "Legal Entity" means a sole proprietorship, corporation, partnership, association, business trust, estate, two or more persons having a joint or common interest, trustee of a land trust, other commercial or legal entity or any beneficiary or beneficiaries thereof.

This Disclosure of Ownership Interest Statement must be submitted by :

1. An Applicant for County Action and
2. A Person that holds stock or a beneficial interest in the Applicant and is listed on the Applicant's Statement (a "Holder") must file a Statement and complete #1 only under **Ownership Interest Declaration**.

Please print or type responses clearly and legibly. Add additional pages if needed, being careful to identify each portion of the form to which each additional page refers.

This Statement is being made by the Applicant or Stock/Beneficial Interest Holder

This Statement is an: Original Statement or Amended Statement

Identifying Information:

Name Deloitte LLP

D/B/A: N/A FEIN # Only: 13-5133500

Street Address: 30 Rockefeller Plaza

City: New York State: NY Zip Code: 10112

Phone No.: 312-486-4430 Fax Number: N/A Email: vbansal@deloitte.com

Cook County Business Registration Number: N/A
(Sole Proprietor, Joint Venture Partnership)

Corporate File Number (if applicable): N/A

Form of Legal Entity:

Sole Proprietor Partnership Corporation Trustee of Land Trust

Business Trust Estate Association Joint Venture

Other (describe) _____

Ownership Interest Declaration:

1. List the name(s), address, and percent ownership of each Person having a legal or beneficial interest (including ownership) of more than five percent (5%) in the Applicant/Holder.

Name	Address	Percentage Interest in Applicant/Holder
N/A		

2. If the interest of any Person listed in (1) above is held as an agent or agents, or a nominee or nominees, list the name and address of the principal on whose behalf the interest is held.

Name of Agent/Nominee	Name of Principal	Principal's Address
N/A		

3. Is the Applicant constructively controlled by another person or Legal Entity? [] Yes [] No
If yes, state the name, address and percentage of beneficial interest of such person, and the relationship under which such control is being or may be exercised.

Name	Address	Percentage of Beneficial Interest	Relationship
Deloitte LP	30 Rockefeller Plaza, NY, NY 10012	70%	Parent

Corporate Officers, Members and Partners Information:

For all corporations, list the names, addresses, and terms for all corporate officers. For all limited liability companies, list the names, addresses for all members. For all partnerships and joint ventures, list the names, addresses, for each partner or joint venture.

Name	Address	Title (specify title of Office, or whether manager or partner/joint venture)	Term of Office
Please see Attachment #1, page 20, for Deloitte & Touche LLP partners and principals who reside in Illinois.			

Declaration (check the applicable box):

- I state under oath that the Applicant has withheld no disclosure as to ownership interest in the Applicant nor reserved any information, data or plan as to the intended use or purpose for which the Applicant seeks County Board or other County Agency action.
- I state under oath that the Holder has withheld no disclosure as to ownership interest nor reserved any information required to be disclosed.

Attachment #1 - Deloitte LLP Partners and Principals

Abbattista, Anthony	Cheadle, Carrie	Gill, Jasmeet	Kaplan, Kristi	Maniar, Anuj
Adams, Matt	Cheesman, Colleen	Gill, Kelly	Kapoor, Pawan	Marsden, Ben
Ahern, Lisa	Clark, Matt	Gilson, Michael	Karia, Sid	Martini, Natalie
Alamuddin, Darcy	Cleveland, Michael	Gorman, Allyson	Kasuya, Alec	Masoud, Raed
Albin, Bill	Cloud, Julia	Griffiths, Jeff	Kaye, Rob	Mathew, Subit
Ali, Hamid	Colianni, Andrea	Grundman, Erich	Kaylor, Jonathan	May, Tyson
Ali, Mustaque	Conroy, Sean	Gulati, Deepak	Keefe, Tom	Mayfield, Jocelyn
Alkema, Doug	Conway, Pat	Gunderson, Cameron	Kelly, Greg	Mcgrath, Matt
Allegretti, Jim	Cordin, Mike	Gupta, Deepak	Kemp, Stacy	Medema, Matt
Allen, Chris	Craanen, Diane	Guska, Bill	Keyes, John	Metke, Kevin
Andersen, Crystal	Crowe, Steve	Haaf, Tim	Khwaja, Aref	Meynen, Paul
Arora, Animesh	Cullen, Peggy	Hall, Dana	Kinker, Katelyn	Misner, Tricia
Arslanyan, Tamar	Dabruzzo, Ron	Hannibal, Ed	Kinzler, Dan	Mitchell, E.J.
Arthur, Cassidy	Daly, Dan	Harris, Amanda	Klaus, Marian	Mueller, Beth
Asai, Kate	Dange, Manav	Heath, Tracy	Kleczynski, Rochelle	Mueller, Bob
Bahr, Matthew	Davis, Jamie	Heroor, Akshay	Klein, Sara	Mueller, Dan
Bansal, Vik	Dawson, Ian	Hirsh, Jason	Knight, Robbie	Mullapudi, Madhav
Barta, Steve	Deaton, Kristen	Hitchcock, Larry	Koenigsknecht, Jack	Murali, Kaush
Bauer, Kristin	Delbridge, Jim	Hoffman, David	Kohn, Isaac	Murali, Ramya
Bauters, Mark	Denny, Brad	Holcomb, Scott	Kulans, Art	Nanda, Rich
Becker, Elijah	Deoras, Gayatri	Hollack, Claudine	Kurowski, Susie	Nebbia, Gwen
Bergner, Jeff	Deshpande, Teju	Holland, Chris	Kutty, Santosh	Nelson, Erica
Berrill, Liz	Dhasmana, Garima	Holman, Kate	Lademan, Sara	Novotny, Nicole
Bhandarkar, Mike	Dhaval, Ravi	Howenstein, Steve	Lam, Bill	Nowak, Dave
Biondi, Jean-Emmanuel	Dhir, Varun	Hueber, Phil	Lapetina, Tim	O'Dell, Jennifer
Bonelli, Linda	Diamond, Wendy	Huelsman, Trina	Larson, Jen	Oberst, David
Bradfield, Jeff	Dihu, Habeeb	Huston, Michael	Laughridge, Kevin	Oldaker, Brandon
Brennan, Sean	Dorenwendt, Heiko	Iyengar, Vishal	Laverty, Neil	Oleksyk, Jon
Brodzik, Christina	Douce, Brian	Janiak, Stacy	Leadstrom, Pete	Ollila, Eric
Brotschul, Marty	Doyle, Julie	Jariwala, Chirag	Little, Brian	Ozeki, Aya
Brown, Dan	Dutt, DD	Jenkins, Kara	Littmann, Daniel	Pajula, Seema
Brynaert, Christine	Easterday, John	Jennings, John	Loo, Elaine	Palzer, Amanda
Buck, Tom	Eisenberg, Aaron	Johnson, Drew	Loomis, Travis	Parenti, Eva
Buelow, Darin	Falkenhayn, Carrie	Johnson, Eric	Lostumbo, Nicola	Parikh, Dipen
Caffarelli, Rich	Feinberg, Andrew	Johnson, Eric	Louderback, Todd	Patel, Swati
Calzaretta, Jim	Fleurimond, Betty	Johnson, Tony	Lougheed, Geoff	Pavalon, Joseph
Caplan, Sarah	Frank, Dan	Jones, Ryan	Luecke, Tom	Pearson, Mark
Capps, Sara	Fread, Amy	Josephson, Matt	Lund, Mike	Perez, Rick
Caronia, Mateo	Fritz, Jack	Kagan, Al	Lynch, Jenny	Pesa, Lauren
Carrier, Matt	Fronza, Meridith	Kalish, Kent	Lyons, Jim	Peters, Sophia
Caruso, Chris	Furmanski, Neil	Kammerer, Bill	MacIntosh, Iain	Pipala, Mike
Ceglarek, Steve	Garrett, Brad	Kane, Mick	Magpantay, Rachael	Podhorecki, Philippe
Chand, Sharon	Gest, Darren	Kang, Christine	Mandel, Seth	Poe, Steve
Chang, Louise	Gilbert, Chris	Kang, Jason	Pollard, Bill	Poliquin, Daniel

Attachment #1 - Deloitte LLP Partners and Principals

Ponton, Mindy	Slattery, Michael	Weber, Jonathan
Prabhakar, Kavitha	Smith Mosley, Katie	Wegodapola, Kavindra
Pringle, Lauren	Smith, Sandra	Weinert McDonnell, Lesley
Radhakrishnan, Ajay	Smith, Thalia	Welch, Doug
Rafique, Ayesha	Sohigian, Jim	Whalen, Rich
Ray, Laura	Spain, Adam	Wiersema, Drew
Regelbrugge, Adam	Stacy, Nancy	Wietfeld, Lindsay
Roberts, Matthew	Stecz, Ryan	Wilgenburg, Arie
Rodriguez, Karen	Steinberg, Jeff	Williams, Jess
Rogowski, Amy	Sterrett, Lynne	Wilson, Andy
Rooney, Dan	Stiller, Ben	Woitel, Kyle
Roop, John	Stiltz, Zach	Wolfe, Stephanie
Ruben, Brian	Strahan, Jason	Yaros, Dave
Russo, Anthony	Strauss, Linards	Yauch, Glenn
Rutke, Rive	Sullivan, Meghan	Yong, Doyoung
Sami, Fatema	Sundt, Dan	Young, Spencer
Samonds, Matt	Szalony, Scott	Yousuf, Faisal
Samonds, Tim	Teriba, Olu	Yu, Frances
Samotny, Jeffrey	Thayer, Courtney	Zellers, Maggie
Samson, Todd	Thomas, Peter	Zipprich, Thomas
Saviano, Micaela	Tilghman, Noemie	Zitny, Elizabeth
Scaramella, Mike	Tobias, Matt	
Schaefer, Karl	Tone, Wolfe	
Scheibel, Patrick	Trame, Trever	
Scherer, Kathy	Trampe, Philip	
Schreiber, Steve	Treiber, John	
Schulte, Michael	Truesdell, Allen	
Schwartz, Daniel	Tye, Craig	
Schwindt, Bill	Ulleweit, Michael	
Scott, Chrissy	Umbenhauer, Brian	
Sedivy, Pete	Valdick, Mark	
Seykora, Steve	Van Houtte, Andy	
Shah, Gautam	Van Laan, Ben	
Shah, Nayan	Van Laten, John	
Shah, Tanay	Van daele, Brian	
Shah, Urvi	Voelkel, John	
Shaikh, Matin	Waelter, Anthony	
Sharma, Tarun	Walker, Jack	
Shatto, David	Walker, Joe	
Shaw, Jeff	Walker, Lisa	
Shields, Lisa	Walsh, Tom	
Sirken, Dan	Wangard, Matt	
Sivakumaran, Shiva	Watson, James	
Slark, Abigail	Webb, Jeff	

COOK COUNTY DISCLOSURE OF OWNERSHIP INTEREST STATEMENT SIGNATURE PAGE

VIKAS BANJAL
Name of Authorized Applicant/Holder Representative (please print or type)
Vikas Banjal
Signature
VBANJAL@Deloitte.com
E-mail address

Principal
Title
12/8/2025
Date
773.960.6143
Phone Number

Subscribed to and sworn before me
this 8th day of Dec, 2025

My commission expires: March 15, 2028

X Sheri Sue Zarnick
Notary Public Signature





COOK COUNTY BOARD OF ETHICS
69 W. WASHINGTON STREET, SUITE 3040
CHICAGO, ILLINOIS 60602
312/603-4304 Office 312/603-9988 Fax

FAMILIAL RELATIONSHIP DISCLOSURE PROVISION

Nepotism Disclosure Requirement:

Doing a significant amount of business with the County requires that you disclose to the Board of Ethics the existence of any familial relationships with any County employee or any person holding elective office in the State of Illinois, the County, or in any municipality within the County.

If you are unsure of whether the business you do with the County or a County agency will cross this threshold, err on the side of caution by completing the attached familial disclosure form because, among other potential penalties, any person found guilty of failing to make a required disclosure or knowingly filing a false, misleading, or incomplete disclosure will be prohibited from doing any business with the County for a period of three years.

The person that is doing business with the County must disclose his or her familial relationships. If the person on the County lease or contract or purchasing from or selling to the County is a business entity, then the business entity must disclose the familial relationships of the individuals who are and, during the year prior to doing business with the County, were:

- its board of directors,
its officers,
its employees or independent contractors responsible for the general administration of the entity,
its agents authorized to execute documents on behalf of the entity, and
its employees who directly engage or engaged in doing work with the County on behalf of the entity.

Do not hesitate to contact the Board of Ethics at (312) 603-4304 for assistance in determining the scope of any required familial relationship disclosure.

Additional Definitions:

'Familial relationship' means a person who is a spouse, domestic partner or civil union partner of a County employee or State, County or municipal official, or any person who is related to such an employee or official, whether by blood, marriage or adoption, as a:

- Parent, Child, Brother, Sister, Aunt, Uncle, Niece, Nephew, Grandparent, Grandchild, Father-in-law, Mother-in-law, Son-in-law, Daughter-in-law, Brother-in-law, Sister-in-law, Stepfather, Stepmother, Stepson, Stepdaughter, Stepsister, Halfbrother, Halfsister

**COOK COUNTY BOARD OF ETHICS
FAMILIAL RELATIONSHIP DISCLOSURE FORM**

A. PERSON DOING OR SEEKING TO DO BUSINESS WITH THE COUNTY

Name of Person Doing Business with the County: Deloitte & Touche LLP

Address of Person Doing Business with the County: 111 S. Wacker Drive, Chicago, IL 60606

Phone number of Person Doing Business with the County: 312-486-4430

Email address of Person Doing Business with the County: vbansal@deloitte.com

If Person Doing Business with the County is a Business Entity, provide the name, title and contact information for the individual completing this disclosure on behalf of the Person Doing Business with the County:

B. DESCRIPTION OF BUSINESS WITH THE COUNTY

Append additional pages as needed and for each County lease, contract, purchase or sale sought and/or obtained during the calendar year of this disclosure (or the proceeding calendar year if disclosure is made on January 1), identify:

The lease number, contract number, purchase order number, request for proposal number and/or request for qualification number associated with the business you are doing or seeking to do with the County: 2203-05181 - A1

The aggregate dollar value of the business you are doing or seeking to do with the County: \$ 4,946,090.00

The name, title and contact information for the County official(s) or employee(s) involved in negotiating the business you are doing or seeking to do with the County: David May; Contract Negotiator; David.May@cookcountyil.gov;

The name, title and contact information for the County official(s) or employee(s) involved in managing the business you are doing or seeking to do with the County: Heath Wolfe; County Auditor; Heath.Wolfe@cookcountyil.gov

C. DISCLOSURE OF FAMILIAL RELATIONSHIPS WITH COUNTY EMPLOYEES OR STATE, COUNTY OR MUNICIPAL ELECTED OFFICIALS

Check the box that applies and provide related information where needed

- The Person Doing Business with the County **is an individual** and there is **no familial relationship** between this individual and any Cook County employee or any person holding elective office in the State of Illinois, Cook County, or any municipality within Cook County.
- The Person Doing Business with the County **is a business entity** and there is **no familial relationship** between any member of this business entity's board of directors, officers, persons responsible for general administration of the business entity, agents authorized to execute documents on behalf of the business entity or employees directly engaged in contractual work with the County on behalf of the business entity, and any Cook County employee or any person holding elective office in the State of Illinois, Cook County, or any municipality within Cook County.

**COOK COUNTY BOARD OF ETHICS
FAMILIAL RELATIONSHIP DISCLOSURE FORM**

The Person Doing Business with the County **is an individual** and **there is a familial relationship** between this individual and at least one Cook County employee and/or a person or persons holding elective office in the State of Illinois, Cook County, and/or any municipality within Cook County. **The familial relationships are as follows:**

Name of Individual Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A	N/A	N/A	N/A
_____	_____	_____	_____
_____	_____	_____	_____

If more space is needed, attach an additional sheet following the above format.

The Person Doing Business with the County **is a business entity** and **there is a familial relationship** between at least one member of this business entity’s board of directors, officers, persons responsible for general administration of the business entity, agents authorized to execute documents on behalf of the business entity and/or employees directly engaged in contractual work with the County on behalf of the business entity, on the one hand, and at least one Cook County employee and/or a person holding elective office in the State of Illinois, Cook County, and/or any municipality within Cook County, on the other. **The familial relationships are as follows:**

Name of Member of Board of Director for Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A	N/A	N/A	N/A
_____	_____	_____	_____
_____	_____	_____	_____

Name of Officer for Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A	N/A	N/A	N/A
_____	_____	_____	_____
_____	_____	_____	_____

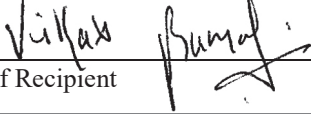
Name of Person Responsible for the General Administration of the Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A	N/A	N/A	N/A

Name of Agent Authorized to Execute Documents for Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
Karyn Lewis	Katherine Wallace	HR Director Cook County States Attorney	Sister
Jay Bhatt	Jay Bhatt	Board of Directors - Cook County Health System	Self
Maureen Logan	John Kirby	Cook County Circuit Court Judge	Uncle

Name of Employee of Business Entity Directly Engaged in Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A	N/A	N/A	N/A

If more space is needed, attach an additional sheet following the above format.

VERIFICATION: To the best of my knowledge, the information I have provided on this disclosure form is accurate and complete. I acknowledge that an inaccurate or incomplete disclosure is punishable by law, including but not limited to fines and debarment.


Signature of Recipient

12/8/25
Date

SUBMIT COMPLETED FORM TO: Cook County Board of Ethics
69 West Washington Street, Suite 3040, Chicago, Illinois 60602
Office (312) 603-4304 – Fax (312) 603-9988
CookCounty.Ethics@cookcountyil.gov

* Spouse, domestic partner, civil union partner or parent, child, sibling, aunt, uncle, niece, nephew, grandparent or grandchild by blood, marriage (*i.e.* in laws and step relations) or adoption.

SECTION 4

COOK COUNTY AFFIDAVIT FOR WAGE THEFT ORDINANCE

Effective May 1, 2015, every Person, **including Substantial Owners**, seeking a Contract with Cook County must comply with the Cook County Wage Theft Ordinance set forth in Chapter 34, Article IV, Section 179. Any Person/Substantial Owner, who fails to comply with Cook County Wage Theft Ordinance, may request that the Chief Procurement Officer grant a reduction or waiver in accordance with Section 34-179(d).

"Contract" means any written document to make Procurements by or on behalf of Cook County.

"Person" means any individual, corporation, partnership, Joint Venture, trust, association, limited liability company, sole proprietorship or other legal entity.

"Procurement" means obtaining supplies, equipment, goods, or services of any kind.

"Substantial Owner" means any person or persons who own or hold a twenty-five percent (25%) or more percentage of interest in any business entity seeking a County Privilege, including those shareholders, general or limited partners, beneficiaries and principals; except where a business entity is an individual or sole proprietorship, Substantial Owner means that individual or sole proprietor.

All Persons/Substantial Owners are required to complete this affidavit and comply with the Cook County Wage Theft Ordinance before any Contract is awarded. Signature of this form constitutes a certification the information provided below is correct and complete, and that the individual(s) signing this form has/have personal knowledge of such information. **County reserves the right to request additional information to verify veracity of information contained in this Affidavit.**

I. Contract Information:

Contract Number: 2203-05181
County Using Agency (requesting Procurement): Cook County Auditor

II. Person/Substantial Owner Information:

Person (Corporate Entity Name): Deloitte & Touche LLP
Substantial Owner Complete Name: N/A
FEIN# 13-3891517
Date of Birth: _____ E-mail address: vbansal@deloitte.com
Street Address: 111 S. Wacker Dr
City: Chicago State: IL Zip: 60606
Home Phone: (312) 486 - 4430

III. Compliance with Wage Laws:

Within the past five years has the Person/Substantial Owner, in any judicial or administrative proceeding, been convicted of, entered a plea, made an admission of guilt or liability, or had an administrative finding made for committing a repeated or willful violation of any of the following laws:

- No *Illinois Wage Payment and Collection Act, 820 ILCS 115/1 et seq., YES or NO*
- No *Illinois Minimum Wage Act, 820 ILCS 105/1 et seq., YES or NO*
- No *Illinois Worker Adjustment and Retraining Notification Act, 820 ILCS 65/1 et seq., YES or NO*
- No *Employee Classification Act, 820 ILCS 185/1 et seq., YES or NO*
- No *Fair Labor Standards Act of 1938, 29 U.S.C. 201, et seq., YES or NO*
- No *Any comparable state statute or regulation of any state, which governs the payment of wages YES or NO*

If the Person/Substantial Owner answered "Yes" to any of the questions above, it is ineligible to enter into a Contract with Cook County, but can request a reduction or waiver under **Section IV**.

IV. Request for Waiver or Reduction

If Person/Substantial Owner answered "Yes" to any of the questions above, it may request a reduction or waiver in accordance with Section 34-179(d), provided that the request for reduction of waiver is made on the basis of one or more of the following actions that have taken place:

- No There has been a bona fide change in ownership or Control of the ineligible Person or Substantial Owner. YES or NO
- No Disciplinary action has been taken against the individual(s) responsible for the acts giving rise to the violation. YES or NO
- No Remedial action has been taken to prevent a recurrence of the acts giving rise to the disqualification or default. YES or NO
- No Other factors that the Person or Substantial Owner believe are relevant. YES or NO

The Person/Substantial Owner must submit documentation to support the basis of its request for a reduction or waiver. The Chief Procurement Officer reserves the right to make additional inquiries and request additional documentation.

V. Affirmation

The Person/Substantial Owner affirms that all statements contained in the Affidavit are true, accurate and complete.

Signature: Vik Bansal Date: 12/9/2025

Name of Person signing (Print): Vik Bansal Title: Principal

Subscribed and sworn to before me this 8 day of December, 2025

x Sheri Sue Zarnick
Notary Public Signature Notary Seal

Note: The above information is subject to verification prior to the award of the Contract.



SECTION 4

COOK COUNTY AFFIDAVIT FOR WAGE THEFT ORDINANCE

Effective May 1, 2015, every Person, **including Substantial Owners**, seeking a Contract with Cook County must comply with the Cook County Wage Theft Ordinance set forth in Chapter 34, Article IV, Section 179. Any Person/Substantial Owner, who fails to comply with Cook County Wage Theft Ordinance, may request that the Chief Procurement Officer grant a reduction or waiver in accordance with Section 34-179(d).

"Contract" means any written document to make Procurements by or on behalf of Cook County.

"Person" means any individual, corporation, partnership, Joint Venture, trust, association, limited liability company, sole proprietorship or other legal entity.

"Procurement" means obtaining supplies, equipment, goods, or services of any kind.

"Substantial Owner" means any person or persons who own or hold a twenty-five percent (25%) or more percentage of interest in any business entity seeking a County Privilege, including those shareholders, general or limited partners, beneficiaries and principals; except where a business entity is an individual or sole proprietorship, Substantial Owner means that individual or sole proprietor.

All Persons/Substantial Owners are required to complete this affidavit and comply with the Cook County Wage Theft Ordinance before any Contract is awarded. Signature of this form constitutes a certification the information provided below is correct and complete, and that the individual(s) signing this form has/have personal knowledge of such information. **County reserves the right to request additional information to verify veracity of information contained in this Affidavit.**

I. Contract Information:

Contract Number: 2203-05181
County Using Agency (requesting Procurement): Cook County Auditor

II. Person/Substantial Owner Information:

Person (Corporate Entity Name): Deloitte LLP
Substantial Owner Complete Name: N/A
FEIN# 13-5133500
Date of Birth: _____ E-mail address: vbansal@deloitte.com
Street Address: 30 Rockefeller Plaza
City: New York State: NY Zip: 10112
Home Phone: (312) 486 - 4430

III. Compliance with Wage Laws:

Within the past five years has the Person/Substantial Owner, in any judicial or administrative proceeding, been convicted of, entered a plea, made an admission of guilt or liability, or had an administrative finding made for committing a repeated or willful violation of any of the following laws:

- No *Illinois Wage Payment and Collection Act, 820 ILCS 115/1 et seq., YES or NO*
- No *Illinois Minimum Wage Act, 820 ILCS 105/1 et seq., YES or NO*
- No *Illinois Worker Adjustment and Retraining Notification Act, 820 ILCS 65/1 et seq., YES or NO*
- No *Employee Classification Act, 820 ILCS 185/1 et seq., YES or NO*
- No *Fair Labor Standards Act of 1938, 29 U.S.C. 201, et seq., YES or NO*
- No *Any comparable state statute or regulation of any state, which governs the payment of wages YES or NO*

If the Person/Substantial Owner answered "Yes" to any of the questions above, it is ineligible to enter into a Contract with Cook County, but can request a reduction or waiver under **Section IV**.

IV. Request for Waiver or Reduction

If Person/Substantial Owner answered "Yes" to any of the questions above, it may request a reduction or waiver in accordance with Section 34-179(d), provided that the request for reduction or waiver is made on the basis of one or more of the following actions that have taken place:

- No There has been a bona fide change in ownership or Control of the ineligible Person or Substantial Owner. YES or NO
- No Disciplinary action has been taken against the individual(s) responsible for the acts giving rise to the violation. YES or NO
- No Remedial action has been taken to prevent a recurrence of the acts giving rise to the disqualification or default. YES or NO
- No Other factors that the Person or Substantial Owner believe are relevant. YES or NO

The Person/Substantial Owner must submit documentation to support the basis of its request for a reduction or waiver. The Chief Procurement Officer reserves the right to make additional inquiries and request additional documentation.

V. Affirmation

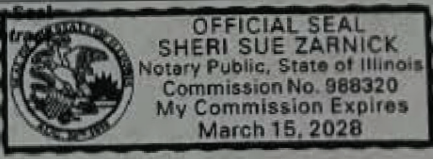
The Person/Substantial Owner affirms that all statements contained in the Affidavit are true, accurate and complete.

Signature: *Vik Bansal* Date: 12/8/2025
 Name of Person signing (Print): Vik Bansal Title: Principal

Subscribed and sworn to before me this 8th day of December, 2025

x *Sheri Sue Zarnick*
Notary Public Signature

Notary Seal



Note: The above information is subject to verification prior to the award of the Contract.

SECTION 5

CONTRACT AND EDS EXECUTION PAGE

The Applicant hereby certifies and warrants that all of the statements, certifications and representations set forth in this EDS are true, complete and correct; that the Applicant is in full compliance and will continue to be in compliance throughout the term of the Contract or County Privilege issued to the Applicant with all the policies and requirements set forth in this EDS; and that all facts and information provided by the Applicant in this EDS are true, complete and correct. The Applicant agrees to inform the Chief Procurement Officer in writing if any of such statements, certifications, representations, facts or information becomes or is found to be untrue, incomplete or incorrect during the term of the Contract or County Privilege.

Execution by Corporation

Corporation's Name _____ President's Printed Name and Signature _____
 Telephone _____ Email _____
 Secretary Signature _____ Date _____

Execution by LLC

LLC Name _____ *Member/Manager Printed Name and Signature _____
 Date _____ Telephone and Email _____

Execution by Partnership/Joint Venture

Deloitte & Touche LLP
 Partnership/Joint Venture Name _____ *Partner/Joint Venturer Printed Name and Signature _____
 Date 12/8/2025 _____ vbansal@deloitte.com / 312-486-4430 _____
 Telephone and Email _____

Execution by Sole Proprietorship

Vikas Bansal
 Printed Name Signature _____ Assumed Name (if applicable) _____
 Date 12/8/2025 _____ Telephone and Email _____

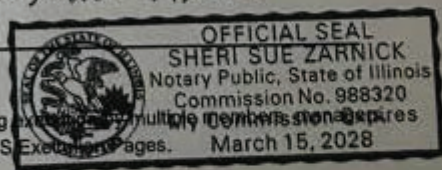
Subscribed and sworn to before me this

8th day of December, 2025

My commission expires: March 15, 2028

Sheri Sue Zarnick
 Notary Public Signature

Notary Seal



*If the operating agreement, partnership agreement or governing documents requiring execution by multiple partners, or joint venturers, please complete and execute additional Contract and EDS Execution Pages.