

**RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS**

Josh Smith  
INITIATED BY



Josh Smith  
DRAFTED BY

Finance Committee  
SUBMITTED BY

July 31, 2018  
DATE DRAFTED

**Authorizing a Contract with Baker-Tilly to Conduct an Information Technology Assessment and Amending the 2018 Budget**

1 **WHEREAS**, Rock County's long-serving Information Technology (IT) Director is retiring; and  
 2  
 3 **WHEREAS**, the County will be undertaking recruitment for a new IT Director; and  
 4  
 5 **WHEREAS**, during this time of transition is the best opportunity to review operations in anticipation of  
 6 new leadership; and  
 7  
 8 **WHEREAS**, Baker Tilly has familiarity with the County's IT controls as part of the County's financial  
 9 audit; and  
 10  
 11 **WHEREAS**, Baker Tilly also can bring additional IT expertise to this engagement; and  
 12  
 13 **WHEREAS**, given their familiarity with Rock County operations, Baker Tilly can complete an  
 14 assessment before a new IT Director is hired; and  
 15  
 16 **WHEREAS**, this project will include a review of the department's organizational structure, staff roles  
 17 and responsibilities, cyber security, strategic priorities, resource allocation, and other topics.  
 18  
 19 **NOW, THEREFORE, BE IT RESOLVED**, that the Rock County Board of Supervisors duly assembled  
 20 this 9<sup>th</sup> day of August, 2018, does hereby authorize a contract with Baker Tilly, not to  
 21 exceed \$30,000, and amend the 2018 Rock County budget as follows:

Account/ Description	Budget 08/01/18	Increase (Decrease)	Amended Budget
<u>Source of Funds</u>			
07-1430-0000-46400 IT Fund Balance	\$10,000	\$30,000	\$40,000
<u>Use of Funds</u>			
07-1430-0000-62119 Contracted Services	\$79,200	\$30,000	\$109,200


18-8A-055

Authorizing a Contract with Baker-Tilly to Conduct an Information Technology Assessment and  
Amending the 2018 Budget


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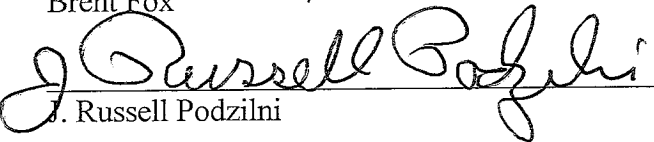
Respectfully submitted,

FINANCE COMMITTEE

  
Mary Mawhinney, Chair

  
Mary Beaver, Vice Chair


  
Brent Fox

  
J. Russell Podzilni

  
Bob Yeomans

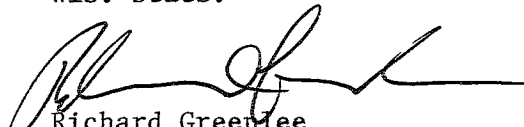
FISCAL NOTE:

This resolution authorizes the use of \$30,000 of IT fund balance for these services. IT has \$3.5 million in fund balance as of 12/31/17.

  
Sherry Oja  
Finance Director

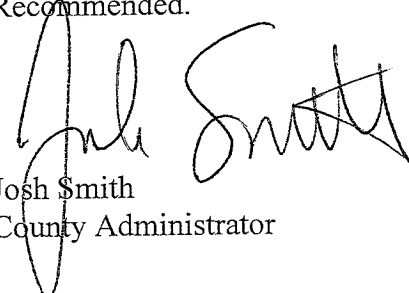
LEGAL NOTE:

The County Board is authorized to take this action pursuant to secs. 59.01 and 59.51, Wis. Stats. Professional services are not subject to bidding requirements of § 59.52(29), Stats. As an amendment to the adopted 2018 County Budget, this Resolution requires a 2/3 vote of the entire membership of the County Board pursuant to sec. 65.90(5)(a), Wis. Stats.

  
Richard Greenlee  
Corporation Counsel

ADMINISTRATIVE NOTE:

Recommended.

  
Josh Smith  
County Administrator

## **Executive Summary**

This resolution authorizes a contract with Baker Tilly to conduct an assessment of current operations of Rock County's Information Technology Department.

Page 10 of the attached proposal notes specific areas that will be considered through an industry-standard approach. In general, the intent is to review the department's organizational structure, staff roles and responsibilities, resource allocation, and operational processes. In addition, Baker Tilly would evaluate the department's strategic priorities, such as the County's approach to cybersecurity.

With the pending retirement of the Information Technology Director, the timing is ideal to bring in an objective third party to evaluate IT operations. Following approval by the County Board, Baker Tilly would commence its review in August and have a draft report available for review near the end of September. This timing will align well and run parallel with the County's recruitment of an Information Technology Director so that this information will be available for a new Director when he or she starts in the position.

Baker Tilly is uniquely qualified to complete this assessment at this time. As the County's financial auditing firm, they have familiarity with the County's organizational structure and IT controls, which will lessen the learning curve, provide better context for recommendations, and improve timeliness of the report. They will also be bringing additional IT expertise to the project through that area of their consulting practice.

The resolution authorizes a contract up to \$30,000 for this purpose. The source of funding is the IT fund balance, which as noted in the fiscal note has a fund balance of approximately \$3.5 million.

Information technology assessment

# Rock County

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July 27, 2018



**BAKER TILLY**

Candor. Insight. Results.



Baker Tilly Virchow Krause, LLP  
777 E Wisconsin Ave, 32nd Floor  
Milwaukee, WI 53202-5313  
tel 414 777 5500  
fax 414 777 5555  
bakertilly.com

July 27, 2018

Mr. Josh Smith  
County Administrator  
Rock County  
51 S. Main St.  
Janesville, WI 53545

Dear Mr. Smith:

Baker Tilly Virchow Krause, LLP, (Baker Tilly) appreciates the opportunity to provide a proposal to conduct a performance review of the Information Technology (IT) Department for Rock County (the County).

Baker Tilly was founded in 1931 with one central objective: **to use our industry specialization to help our clients improve their businesses**. As one of the 15 largest advisory and accounting firms in the United States, we have strong experience serving public sector organizations, including many in Wisconsin.

We understand you are seeking an assessment of the County's IT Department to evaluate the Department's processes and procedures, and overall ability to support the needs of the County. The result of the review will be a set of actionable recommendations that will serve as a roadmap which the County can use to enhance IT performance.

We are eager to demonstrate how Baker Tilly can help you address your needs and achieve your goals. The key factors that differentiate Baker Tilly are:

- **Demonstrated, relevant IT assessment and audit experience.** Baker Tilly has completed over 500 IT assessments and audits. The proposed project team has hands-on experience assessing IT staffing, project management practices, network and systems infrastructure, application management, and governance effectiveness. This deep technical background and practical experience will provide the County with the best available resources to perform the requested assessment. Our experienced professionals hold numerous certifications, including Certified Information Systems Security Professional (CISSP), Certified Information Security Manager (CISM), Certified Information Systems Auditor (CISA), ISO Lead Auditor, Certified Information Technology Professional (CITP) and other technology-focused certifications.
- **Extensive experience with the public sector.** Our devotion to government organizations is manifested in our public sector practice group, a team of more than 220 professionals — including 17 partners — dedicated entirely to serving governmental clients. We understand the issues governments face, providing more than 225,000 hours annually to the public sector.

Mr. Josh Smith.  
Rock County

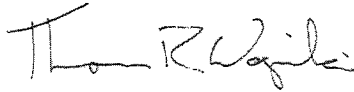
July 27, 2018  
Page 2

- > **Ongoing collaboration and flexibility.** Our approach to developing information systems audits encourages client input, participation in the process, and ownership of the outcomes. We collaborate with you to design and execute the services that best meet your needs. The team will dedicate blocks of time to work on-site, enabling real-time coordination, increasing scheduling flexibility, and improving lines of communication.

I will be your contact for this project. If you should have any questions, please do not hesitate to reach out to me. We appreciate the opportunity to submit our proposal, and we look forward to the opportunity to further discuss our proposed approach with you.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP



**Thomas R. Wojcinski, CISA, CRISC, CCSK**  
Principal  
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tom.wojcinski@bakertilly.com



**Heather S. Acker, CPA**  
Partner, Public Sector Professional Practice Leader  
608 240 2374  
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**BAKER TILLY**

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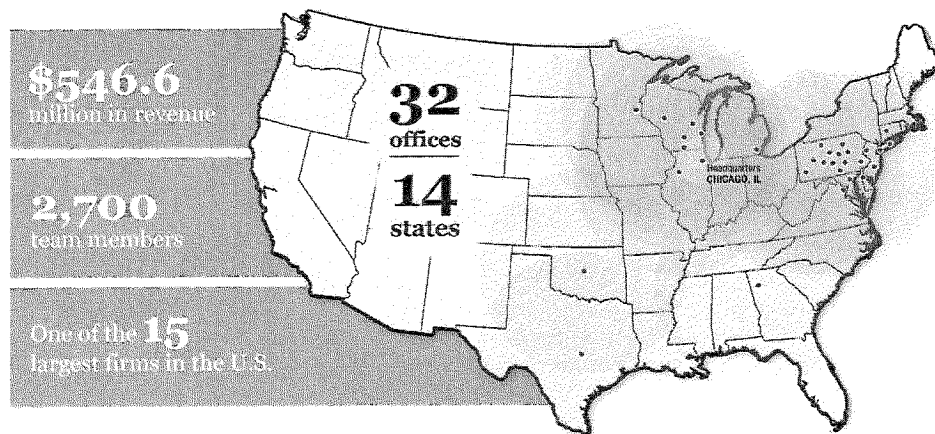


## Firm information

### Firm overview

Baker Tilly is a national firm, among the 15 largest professional services firms in the country. Our headquarters are in Chicago, Illinois, and we employ more than 2,700 employees, including approximately 280 partners, serving clients from 32 offices throughout the United States. However, we are a Wisconsin firm at heart, with deep roots in the state and dozens of Wisconsin counties, municipalities and other public entities as clients. You will be served by staff based in our Milwaukee, Madison and Chicago offices.

Baker Tilly organizes our firm by industry specialization rather than service discipline. This sets us apart from other firms because our professionals offer clients a deep understanding of their respective industries and work exclusively with those industries. Your industry-focused team will possess specialized knowledge to help you improve operational efficiencies, tighten processes, and address your unique needs as a government.



Below are some key facts about Baker Tilly:

- Provides a wide range of accounting, tax, assurance and consulting services by more than 2,700 total staff members, including approximately 280 partners
- Ranked among the 15 largest accounting firms in the country
- Largest provider of services to governments in Wisconsin
- More than 800 employees in Wisconsin

Baker Tilly has been in business for more than 85 years — and state and local governments were among our first clients.





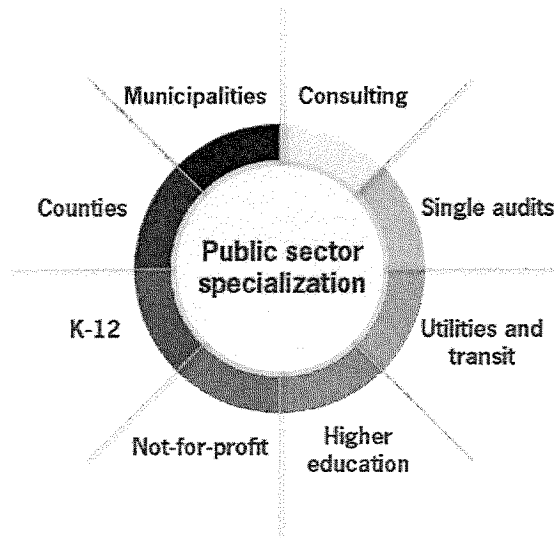
## Firm information

### Public sector practice

We have a formalized public sector service group. This industry specialization approach allows us to provide specialized training and continuing education to our staff, assuring you of a team with the necessary knowledge and skills you desire to identify the strength of internal controls and processes and to identify key indicators that are critical to the County.

Our industry-specific approach will ensure the County is working with a team that is truly dedicated to state and local governments, translating into better service and greater value.

- Our specialists keep abreast of the new developments and trends that may impact municipalities and counties and will regularly provide newsletters, trainings and industry alerts that contain updates and answers to your financial and governmental questions.
- Our specialists are active in national and state organizations, participate in ongoing continuing education to obtain industry certifications, and speak and author articles on industry trends.



Our devotion to government organizations is manifested in our public sector practice group, a group with a team of more than 220 professionals — including 17 partners — dedicated entirely to serving governmental clients. We understand the issues governments face, providing more than 225,000 hours annually to the public sector. Our extensive experience provides us with the specialized knowledge and insight to find effective solutions. **We have been providing financial management and strategy consulting since 1998, and we have been providing consulting services on information systems to counties or other public entities since 2000.**

**We are one of the few consulting and auditing firms with a state and local government group dedicated entirely to serving governmental clients.** Our public sector clients rely on our expertise to meet their specific operational needs. From helping you manage and optimize your resources to clearly and accurately reporting your funding sources and patterns, you can expect a practical approach, technical insight, and a thorough understanding of local government to work on the County's behalf, delivering the precise services you need, when you need them.



## Firm information

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### Independence

Rock County has been a Baker Tilly client for more than two decades. During our wide-reaching collaboration, we have been privileged to provide you with various services, including financial statement audits, single audits and highway audits.

Baker Tilly is proud to count the County among our public sector clients; however, we recognize that the nature of our current work with you could produce independence issues or the appearance thereof. Specifically, questions may arise pertaining to whether or not Baker Tilly is able to perform both IT assessment services and services requiring independence by the American Institute of Certified Public Accountants (AICPA) and the U.S. General Accounting Office's Government Accounting Standards for the same client.

### Standards

The AICPA Code of Conduct Rule 101 – Independence states, **“Independence shall be considered impaired if: During the period covered by the financial statements or during the period of the professional engagement, a firm, or partner or professional employee of the firm was simultaneously associated with the client as a Director, officer, or employee or in any capacity equivalent to that of a member of management.”**

The U.S. General Accounting Office's Government Accounting Standards section 3.4 states, **“Auditors should avoid situations that could lead reasonable and informed third parties to conclude that the auditors are not independent and thus are not capable of exercising objective and impartial judgment on all issues associated with conducting the audit and reporting on the work.”**

The primary question is whether or not Baker Tilly is acting in a capacity equivalent to that of a member of management while performing IT assessment services, and performing services that may cause a reasonable and informed third party to reasonably conclude that the integrity, objectivity or professional skepticism of Baker Tilly has been compromised.

Services requiring independence by the AICPA include all attest engagements, including:

- Audits and reviews
- Compilations
- Agreed-upon procedures

Broadly, internal audit services include (but are not limited to):

- Audits focused in information technology processes and controls
- Entity-wide risk assessments
- Audits focused on internal controls over financial reporting
- Audits focused on operational processes and controls



## Firm information

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### Steps to remain independent

Code of Conduct Rule 101 – Independence includes a specific example of internal audit services, which outlines appropriate steps a covered member should take to remain independent. These steps include:

- Ensuring that the client understands its responsibility for directing the internal audit function, including the management thereof
- Ensuring the client designates an individual or individuals, who possess suitable skill, knowledge, and/or experience, preferably within senior management, to be responsible for the internal audit function
- Ensuring the client determines the scope, risk and frequency of internal audit activities, including those to be performed by the member providing internal audit assistance services
- Ensuring the client evaluates the findings and results arising from the internal audit activities, including those performed by the member providing internal audit assistance services
- Ensuring the client evaluates the adequacy of the audit procedures performed and the findings resulting from the performance of those procedures by, among other things, obtaining reports from the member

The member should also be satisfied that the client's board of directors, audit committee or other governing body is informed about the member's and management's respective roles and responsibilities in connection with the engagement.

### Activities impairing independence

The following are examples of activities that, if performed as part of the internal audit assistance engagement, would impair independence:

- Performing ongoing monitoring activities or control activities that affect the execution of transactions or ensuring that transactions are properly executed, accounted for, or both, and performing routine activities in connection with the client's operating or production processes that are equivalent to those of an ongoing compliance or quality control function
- Determining which recommendations for improving the internal control system should be implemented, if any
- Reporting to the board of directors or audit committee on behalf of management or the individual responsible for the internal audit function
- Approving or being responsible for the overall internal audit work plan including the determination of the internal audit risk and scope, project priorities, and frequency of performance of audit procedures
- Being connected with the client as an employee or in any capacity equivalent to a member of client management



## Firm information

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### Conclusion

Baker Tilly will take the appropriate steps to remain independent and will not engage in activities that it believes would impair independence. We also assume that the County would direct and manage the IT function and would perform the activities under the heading entitled "Steps to remain independent".

Because of this, we do not believe we would be prohibited from performing any aspects of the services within this proposal as defined by the American Institute of Certified Public Accountants (AICPA) as well as the U.S. General Accounting Office's Government Accounting Standards.



## Relevant experience and qualifications

### IT audit capabilities and assessment services

Baker Tilly has helped organizations of many types and sizes to assess and improve their use and management of technology, accomplish measurable performance improvements and reduce costs. Our services have helped organizations to:

- Assess how IT processes and infrastructure support the business strategy, objectives and processes
- Develop realistic short-term IT execution plans and long-term strategic IT initiative roadmaps
- Manage operational and analytical information to make better decisions and streamline operations
- Develop strong internal processes for managing IT operations
- Identify strategies for funding IT operations and long-term capital needs

Baker Tilly customizes the scope of its IT assessments to cover IT processes, based on our clients' needs. This will allow us to provide a qualitative analysis that gives the County benchmarks against leading practices and a gap analysis to represent current technological and governance improvement opportunities.

Baker Tilly's IT professionals have performed more than 750 IT audit engagements in the areas listed below, many of which are relevant to the County's goal of developing a strategic plan for potential changes in organization structure, operations, new or emerging technologies, and long-term capital planning.

- |                                   |   |
|-----------------------------------|---|
| ➤ Application security            | ➤ IT budgeting and capital finance              |
| ➤ Change management               | ➤ IT risk assessment                            |
| ➤ Cloud computing                 | ➤ IT security                                   |
| ➤ Contract compliance             | ➤ Mobile device management                      |
| ➤ Desktop management              | ➤ Policies and procedures                       |
| ➤ Disaster recovery               | ➤ Server administration                         |
| ➤ Business continuity             | ➤ Software selection                            |
| ➤ Incident response               | ➤ System access control                         |
| ➤ End user support                | ➤ System backup and recovery                    |
| ➤ Information privacy             | ➤ System development                            |
| ➤ IT effectiveness and governance | ➤ System implementations, changes, and upgrades |
| ➤ IT internal controls testing    | ➤ Vulnerability management                      |



## Relevant experience and qualifications

### Recent IT assessment examples

The tables below are examples of our how Baker Tilly has applied our relevant knowledge and expertise recently toward helping clients meet their cybersecurity and IT objectives.

Organization IT risk assessment	
<b>Client need</b>	An organization sought to highlight the inherent IT risks facing the organization for leadership and the board, as well as assist the chief audit officer with the development of a multi-year IT audit plan.
<b>Baker Tilly solution</b>	Baker Tilly led an organization-wide IT risk assessment. Our specialists interviewed more than 25 members of management, both within and outside the IT group, reviewed more than 50 artifacts, and worked with the internal audit team to identify and rate the major IT risks facing the organization. In addition, Baker Tilly developed a customized risk framework to classify risks based on impact and vulnerability for ongoing use by the organization.
<b>Results achieved</b>	The organization gained insights into IT risks and how to mitigate those risks. We gained the respect of IT stakeholders for our team's technical expertise.
Improvement-focused IT risk assessment	
<b>Client need</b>	An organization sought a risk assessment of its IT function and operating environment. Specifically, they wanted a review of their current-state systems and processing environment and consultative feedback that identified areas of risk and recommended opportunities for improvement.
<b>Baker Tilly solution</b>	We conducted a two-phased approach, tailored to the organization's operating environment and needs. First, Baker Tilly worked with the client to perform a thorough evaluation of their infrastructure, interviewing key personnel and reviewing documentation to gain a high-level understanding of IT systems. Then, we analyzed results and risks were grouped into key areas, which were then prioritized based on importance to the organization.
<b>Results achieved</b>	Once analysis was completed, Baker Tilly issued a report to the client that broke down the strengths and weaknesses of the then-IT governance model. Areas for improvement included data management, information security, security awareness and training. Based on the client's resources and objectives, Baker Tilly also developed a prioritized remediation roadmap with costs was presented it for Board approval. The first remediation project, a comprehensive policy update project, is now underway.



## Relevant experience and qualifications

### IT risk assessment to address control gaps

<b>Client's need</b>	An organization sought a service provider to assess IT risks and provide recommendations for addressing IT control gaps identified by their external auditors.
<b>Baker Tilly solution</b>	We assessed at a high-level IT risk mitigation approaches and controls by interviewing IT leadership and stakeholders to understand risks and processes. We also reviewed process documentation, policies and procedures to understand IT's mission, organization, culture, objectives and risk areas. We further identified and prioritized risks to objectives, considering the likelihood of occurrence and potential impact to the organization. Our detailed report identified specific risk areas that transcended across multiple areas of the organization. We presented our risk assessment results to IT personnel and senior leadership and developed potential areas for future organization and internal audit focus.
<b>Results achieved</b>	Our assessment provided the organization with recommendations on leading industry practices to address external auditors' observations, as well as the risk areas we identified. The organization also received guidelines to help with establishing a baseline for continued evaluation of the evolving IT risk landscape.

### Specially selected for the County

We understand that the County wants to work professionals who understand local government but are also experience IT advisors, who understand your needs, who are proactive and creative in identifying issues, and who are flexible in providing solutions.

Each member of your engagement team is deeply committed to providing the County with Exceptional Client Service.

Name/Title	Role, qualifications and experience
<b>Tom Wojcinski, CISA, CRISC</b> Principal	Tom will provide overall direction and oversight of the engagement. Additionally, Tom will provide subject-matter expertise relative to enterprise IT and IT governance. He has more than 17 years of technology consulting experience. He specializes in technology risk, cybersecurity, and IT process assurance.
<b>Dan Argynov, CISA, PMP, ITILv3f</b> Engagement Manager	Dan will manage your project and provide process-improvement and compliance-based consulting services to help identify gaps in efficiency/effectiveness and controls, and provide recommendations aligned with leading practices and risk mitigation. Dan has worked on dozens of operational and organizational reviews and assisted with IT strategy for public sector clients in several functional areas.



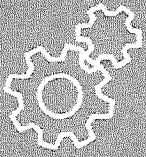
## Relevant experience and qualifications

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Name/Title	Role, qualifications and experience
<b>Andrea Jansen, CPA, CFE</b> Client Relationship Manager	Currently assigned to the County's financial statement audit engagement, Andrea will support the IT assessment as a client relationship manager, communicating with you throughout the process to ensure we deliver satisfaction and meet your quality standards. Andrea has more than 12 years of experience serving the public sector, and regularly works on IT assessment engagements.
<b>Amy Diestler</b> Senior Consultant	Amy will execute work plans and assist in the creation of project deliverables. Amy has experience analyzing financial statements, analyzing processes to identify cost-saving technical solutions, and maintaining and improving current business systems.

Full resumes for your project team members are included in the Appendix.





## Project approach

### IT assessment approach

The key to a successful IT assessment is to understand the business processes and their supporting IT systems and applications. Our standard approach ensures the functional and technical environment, as well as the regulatory requirements, are reviewed and understood before initiating the IT assessment.

Key attributes of our proposed approach include:

- Initial scoping and planning to review and confirm key business processes and supporting systems
- Conducting a gap analysis of common processes related to enterprise IT delivery and support (assessment focus areas)
- Ongoing project management and quality assurance activities to monitor project scope, communication, resources, risks and delivery milestones

### IT assessment focus areas

Baker Tilly's IT assessment focuses on several areas of enterprise IT process management. In this assessment, we will identify current state practices and assess process performance and evaluate process capability and effectiveness in the following areas:

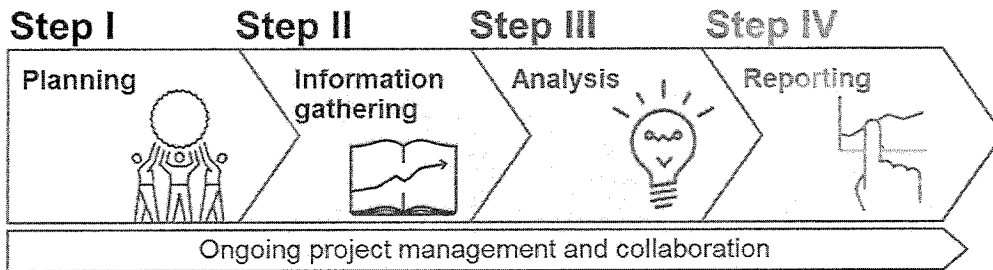
- |  |  |
|--|--|
| ➤ IT governance                        | ➤ Help desk                                  |
| ➤ IT strategy                          | ➤ Compliance management                      |
| ➤ Organizational architecture          | ➤ Computer operations                        |
| ➤ IT project management                | ➤ Virus and malware prevention and detection |
| ➤ Database and data management         | ➤ System availability                        |
| ➤ Information security                 | ➤ Disaster recovery                          |
| ➤ Application development              | ➤ Incident management                        |
| ➤ Application management               | ➤ Asset management                           |
| ➤ Change management                    | ➤ Physical and environmental controls        |
| ➤ IT procurement and vendor management |  |



# Project approach

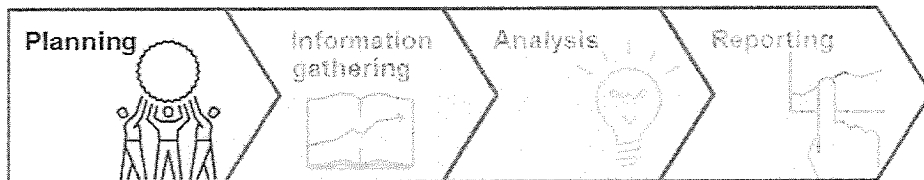
## Methodology

Our methodology, illustrated in the following graphics, contains four steps augmented by ongoing collaboration and project management activities to provide the resources and expertise necessary to complete the project objectives. These steps are described in detail on the following pages.



We will evaluate the organizational structure, staffing levels and staffing skill sets specific to information systems with the ultimate goal of developing an IS Strategic Plan. This study will allow County management to discuss and determine IT strategies and priorities. The steps of our methodology are described in the following pages.

### Step I: Planning



We will begin by working with you to agree on the draft report format (if needed) and level of detail and to confirm the project plan, interviews, milestones and timing. Careful planning will help us coordinate our joint efforts, keep the project on track, manage resources and avoid surprises. Key points of planning and coordination include:

- Meeting to kick off the project
- Coordinating milestones and touch points
- Scheduling status meetings
- Reviewing and agreeing on the draft report format, outline and detail
- Notifying stakeholders of the project's objectives, roles and timing
- Confirming logistics such as work space, connectivity and supplies

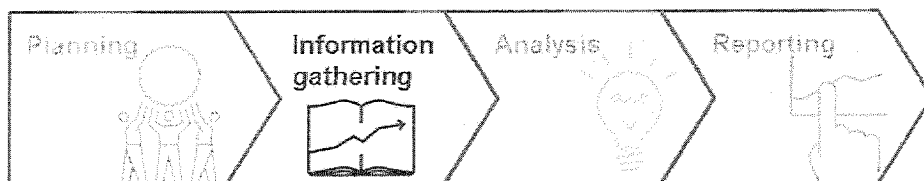
The County and Baker Tilly will jointly identify and refine the list of interviewees so we can make the most efficient use of time by scheduling on-site interviews in advance and contiguously, where possible. We will also work with you to agree on a structure and agenda for interviews. The team will dedicate blocks of time to work on-site at the IT Department to enable real-time coordination and increase flexibility for scheduling.



## Project approach

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### Step II: Information gathering



During this phase, we will review the documentation provided by key stakeholders and will gather additional information to ensure that we understand the County's IS environment and processes by performing interviews with staff, management and executive management. Documentation that we may request includes:

- > Organization and IT strategic plans, objectives and goals
- > Organization charts, including roles and responsibilities
- > IT policies and procedures
- > Network diagram, application and database inventory, and other relevant system documentation
- > Results of any additional application or security reviews
- > Consultant and vendor contracts
- > Assurance reports (i.e., SOC 1 and/or SOC 2) reports from vendors

#### Documentation review

Reviewing existing documentation helps ensure baseline knowledge for interviews. What documentation may be available and most relevant to the assessment will be a topic of discussion with the County.

#### Interviews

Using our prior experience in performing IT assessments, Baker Tilly will tailor our existing inventory of interview questions based on the roles of individuals being interviewed and the County's specific IS environment.

Our approach to interviews encourages open discussion. Our professionals are trained and experienced at helping participants feel comfortable with sharing their thoughts and concerns by asking unbiased and non-threatening questions — whether one-on-one interviews or group sessions.

Partners, directors and managers typically lead interviews. The most effective interviews begin with open-ended questions about the participants' roles, goals, objectives, challenges, issues and concerns. A free-form discussion with open-ended questions then encourages participants to speak their minds. When coupled with specific questions about operations in a participant's business area, this approach facilitates comprehensive interviews.

We will also work with management to ensure that we understand the County's objectives, opportunities, challenges and concerns as they relate to strategy, financial management and operations.



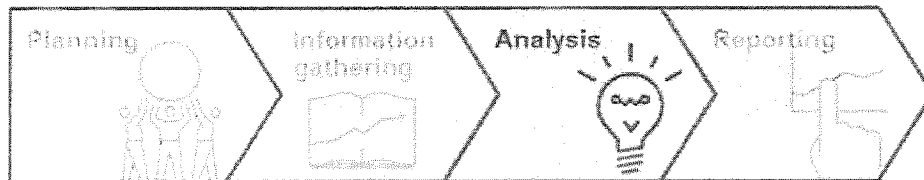
## Project approach

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We recommend interviewing management first to discuss:

- > Strategic goals
- > Major initiatives and challenges
- > Recent and planned changes in the IT Department's processes and systems
- > Management's views of major risks facing the County
- > Facilitating consensus on the County's desired state of technology

### Step III: Analysis



Once we complete the information-gathering phase and familiarize ourselves with the IS environment and processes, we will perform a detailed analysis of current IT strategic, operational, and governance activities, compare to leading IT control and governance practices, and identify improvement opportunities. For identified process or control improvement opportunities we will prepare recommendations to enhance the County's processes or controls. For each recommendation, we will identify any dependencies, as well as assess the potential benefit and the cost/effort to implement in order to provide a prioritized roadmap to the County.

### Step IV: Reporting



We will work with the IT Department and County management to develop a deliverable review process that is inclusive, timely, and realistic. Throughout the process, we will meet with the Project Lead and key County and IT Department personnel to obtain feedback prior to finalizing the final report, which will include:

- > Executive summary
  - Background
  - Approach
  - Scope
  - Top IT risks and their respective business implications
- > Recommendation roadmap
- > Detailed observations and IT control findings



## Project approach

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### Ongoing collaboration and project management

We will apply a disciplined approach to managing our effort and delivery to ensure that we are responsive to the County's needs, aligned with the County's culture and organizational values, and conscientious of the sensitivity of information that we are provided.

We look forward to working closely with the project lead, management, and other key stakeholders to provide weekly status updates and communicate next steps and project issues if they arise. Maintaining open lines of communication between Baker Tilly and the County will allow us to be responsive to your needs while understanding and addressing any potential effects on this effort. We believe in regularly communicating with you to ensure that we obtain your perspectives and input for:

- Guiding the scope of our work
- Ensuring that we consider all relevant factors in our analysis
- Confirming the facts
- Incorporating context into our reporting
- Project schedule



## Fee estimate

A fair and reasonable fee is foremost in providing the highest quality service. Rock County will receive such a fee from Baker Tilly. We have prepared a fee estimate for the County based on the needs and objectives you have shared with us, as well as on our experience with similar IT assessment engagements.

We estimate fee for this engagement to be **\$25,000 - \$30,000**. This estimate is based on the IT process focus areas identified within this proposal. Any out-of-pocket expenses, including mileage reimbursement will be in addition to the fee estimate.

### Assumptions

We have used the assumptions below to develop our estimates. To the extent that these assumptions change, fee estimates may change accordingly.

- Baker Tilly will work with the County's management to validate scope prior to beginning any activities.
- County IT stakeholders will be available as needed throughout the engagement.
- Any changes to these assumptions will require a scope change document that the County and Baker Tilly must approve prior to executing the work. Such changes may result in increased fees.
- Baker Tilly has planned for three to four days of onsite fieldwork to perform the assessment at the County's office location in Janesville, Wisconsin.

## Appendix: Resumes

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**Thomas R. Wojcinski, CISA, CRISC, CCSK**

*Principal*

414 777 5536

tom.wojcinski@bakertilly.com

Tom has more than 17 years of technology consulting experience. He leads Baker Tilly's cybersecurity and information technology (IT) risk consulting practice with 80 professionals. Tom specializes in helping clients maximize the confidentiality, availability and integrity of their information assets. His expertise includes: cybersecurity program development and implementation, cybersecurity and IT risk assessments, IT controls and governance, segregation of duties assessment/remediation, and major system implementation risk management. Additionally, he contributes to the leadership of Baker Tilly's services in the intersection of IT and audit/assurance services with System and Organization Controls (SOC). His client base includes a variety of industries: energy and utilities, healthcare, insurance, manufacturing and distribution, and technology, as well as service providers and financial institutions. He also chairs the Baker Tilly International North American collaboration committee on IT risk and governance.

### Specific experience

- Advises clients on designing and enhancing cybersecurity, IT risk, governance and compliance programs, including SOX-related activities such as control process definition, test planning and execution, and control assessment
- Develops programs to address risks presented by large-scale, high-risk corporate IT projects such as new data center development or enterprise resource planning (ERP) application upgrade and migration events
- Oversees IT audit engagements to coordinate corporate objectives with external audit risks and ensure integration between internal and external audit teams
- Leads engagements to help clients gain insights in increasing IT effectiveness and improve satisfaction with the IT function
- Leads engagements to provide IT internal audit services and meets regularly with audit committees on IT risk topics
- Conducts SAP governance, risk and compliance-based segregation of duties analysis and facilitates remediation workshops to identify access modification requirements
- Directs transition of IT operations and business processes to outsourced service provider, and develops quality/risk monitoring processes
- Provides remediation recommendations and implementation plans to address IT control gaps
- Part of the team that developed Baker Tilly's approach for SEC client SOX compliance verification



## Appendix: Resumes

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Thomas R. Wojcinski, page 2

### Industry involvement

- > Information Systems Audit and Control Association
- > The Institute of Internal Auditors
- > American Institute of Certified Public Accountants
- > Cloud Security Alliance
- > HITRUST Alliance

### Education

Marquette University (Milwaukee, Wisconsin)  
Bachelor of Science in Business Administration; majors in Finance and Information  
Technology



## Appendix: Resumes

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**Dan Argynov, CISA, PMP, ITIL v3f**  
*Manager*

312 819 4304  
dan.argynov@bakertilly.com

Dan Argynov is a manager with the risk, internal audit and cybersecurity practice at Baker Tilly Virchow Krause, LLP and has been with the firm since 2018. Prior to joining Baker Tilly, Dan spent two years as an internal auditor serving retail and hospitality companies, and six years at a leading global consulting firm assisting clients in public sector, retail and chemical industries with their cybersecurity needs.

### Specific experience

- Prepares cybersecurity risk assessments utilizing widely recognized and accepted framework such as NIST Cybersecurity and SOC for Cybersecurity
- Conducts cyber reconnaissance work utilizing open-source intelligence tools
- Performs vulnerability assessments and network reconnaissance utilizing Kali Linux and Nessus
- Experience performing HITRUST (Health Information Trust Alliance) assessments
- Experience in leading global team in preparation, testing and publication of a first SOC2 report for a start-up financial services company
- Experience performing risk assessment implementing NIST 800-53 revision 4 for five agencies and authorities in three different states
- Security architecture experience for a large statewide ERP implementation including hardening of security posture and updates to current controls, policies and procedures
- Experience in implementation of various applications / modules from SAP vendor like Finance, Controlling, Plant Management, BI/BW, BPC, HANA, HCM, Ariba and SAP GRC. Over 12 successful go-lives in SAP Security Architect or Controls Lead roles

### Industry Involvement

- Information Systems Audit and Control Association (ISACA) – Chicago Chapter
- Project Management Institute (PMI) – Chicago Chapter
- The International Information System Security Certification Consortium (ISC)2
- IT Service Management Forum (itSMF USA) – Ohio Valley LIG

### Education

Indiana University (Bloomington, Indiana)  
Master of Business Administration  
Master of Information Systems Management  
Bachelor of Science in Business; Major: Operations Management and International Business

## Appendix: Resumes

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**Andrea L. Jansen, CPA, CFE**

*Senior Manager*

608 240 2338

andrea.jansen@bakertilly.com

Andrea Jansen is a senior manager with the public sector practice group. She has been with Baker Tilly since 2005. She specializes in providing accounting, auditing and IT risk assessment services to the public sector including municipalities, counties, utilities and school districts. Andrea is the public sector leader for Baker Tilly's technology risk community of practice. She is a Certified Fraud Examiner.

### Specific experience

- > Leads financial and compliance-related audits of governmental units including cities, towns, villages and counties, as well as school districts and utilities
- > Leads single audit engagements for municipalities, counties and school districts
- > Assists clients in implementing new accounting standards
- > Prepares financial statements and other annual reports for governmental entities
- > Provides accounting assistance, agreed upon procedures and consulting services
- > Analyzes transactions, accounting systems and controls related to forensic matters for counties and municipalities
- > Performs compliance and financial audits of Tax Incremental Financing (TIF) districts and Business Improvement Districts (BID)
- > Offers recommendations on accounting policies and procedures to strengthen internal controls
- > Licensed CPA in Wisconsin, Illinois and Massachusetts

### Industry involvement

- > American Institute of Certified Public Accountants (AICPA)
- > Wisconsin Institute of Certified Public Accountants (WICPA)
- > Wisconsin Government Finance Officers Association (WGFOA)
- > Recent speaking engagements and webinars:
  - Fraud in Government; University of WI Green Bay – Clerks and Treasurer's Institute (2017, 2016)
  - GASB updates: Wisconsin Cities and Villages and the League of Wisconsin Municipalities' Clerks, Treasurers; and Finance Officers Institute (2015)
  - Cybersecurity: It's not just for businesses (Baker Tilly webinar, March 2015)



## Appendix: Resumes

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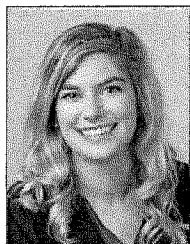
Andrea Jansen, page 2

### **Education**

University of Wisconsin–Madison  
Masters of Accountancy  
Bachelor of Business Administration in Accounting

## Appendix: Resumes

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**Amy T. Diestler**  
*Senior Accountant*

608 240 2684  
amy.diestler@bakertilly.com

Amy Diestler, senior accountant with Baker Tilly Virchow Krause, LLP, joined the firm in 2014. She is a member of the energy and utilities team and specializes in providing audit, accounting and IT risk assessment services to Governmental Accounting Standards Board and Financial Accounting Standards Board clients.

### Specific experience

- Provides audit services to electric, water, sewer and stormwater utilities as well as transit clients
- Produces accurate and complete financial statements for utility clients
- Prepares annual reports for utility clients to provide to the Public Service Commission
- Conducts rate studies for utility clients to submit to the Public Service Commission
- Assists clients through the implementation of new accounting standards to ensure accurate reports
- Performs IT risk assessments to ensure strong IT controls are implemented and clients are proactive in protecting their IT environments
- Communicates recommendations to management related to IT environments to help strengthen IT controls
- Oversees small and large public utility audits while collaborating with clients for a smooth audit process
- Counsels staff accountants on auditing standards and methodology

### Education

St. Norbert College (De Pere, Wisconsin)  
Bachelor of Business Administration in Accounting